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STATE OF NEVADA

Comprehensive Annual Financial Report

FOR THE FISCAL YEAR ENDED JUNE 30, 1985

DARREL R. DAINES, STATE CONTROLLER

Darrel Daines
State Controller

State of Nevada
Annual Report of the State Controller
For the Fiscal Year Ended June 30, 1985
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STATE OF NEVADA

OFFICE OF

STATE CONTROLLER

CARSON CITY, NEVADA 89701

DARREL DAINES
State Controller

(702) 885-4330

KEN WEST
Chief Deputy Controller

May 30, 1986

The Honorable Richard Bryan
Governor of the State of Nevada
Capitol Building
Carson City, Nevada 89710

Dear Governor Bryan:

It is my pleasure to present the audited Comprehensive Annual Financial Report for the fiscal year ended June 30, 1985. The financial statements contained in the report present fairly the state's financial position, result of operations and changes in fund balance. I believe the data presented is accurate in all material respects and that all disclosures necessary to enable the reader to obtain an understanding of the state's financial activities have been included. This audited financial report represents a continuing commitment toward reporting in full compliance with nationally recognized governmental accounting standards, as promulgated by the Governmental Accounting Standards Board (GASB).

THE REPORTING ENTITY

Nevada was admitted to the union on October 31, 1864 and operates under a constitution approved by the people of the Territory of Nevada on September 1, 1864. The state provides a full range of services established by the constitution or enacted by the legislature pursuant to authority established by the constitution. These include education, health and social services, justice, public safety, regulation of business, highway construction and maintenance, recreation and resource development, and general government.

This report includes those funds and entities that are "controlled or dependent" on the state. The determination of "controlled or dependent" is based upon criteria developed by the National Council on Governmental Accounting to provide the reader a clearer financial picture of the governmental entity's responsibility. To provide this picture financial statements of the State Industrial Insurance System, Colorado River Commission, Housing Division, the Public Employees' Retirement System, and, for the first time the University System, were included; although there are separate audited financial statements for each of these agencies.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The state's accounting records are recorded on a budgetary basis (see Note 2-D); with sufficient additional information such that governmental operations are reported on a modified accrual basis, with revenues being recognized when measurable and available, and expenditures being recognized when goods or services are received and the liabilities incurred. Accounting records for expendable trusts and agency funds are similarly reported. Proprietary, nonexpendable trust and pension trust funds are accounted for on the accrual basis, similar to private business where the determination of net income is emphasized to the extent that the capital plant and continuing services can be maintained by user charges.

In developing and modifying the state's accounting system, consideration is given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, but not absolute, assurance regarding:

(1) The safeguarding of assets against loss from unauthorized use or disposition; and

(2) The reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the probable benefits. The evaluation of cost and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. I believe that the internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Nevada Revised Statutes prohibit the spending or encumbering of monies in excess of that authorized for a fund. The Budget Division controls expenditures and encumbrances at the more detailed level of a budget category within a department.

(O)-3525

FISCAL YEAR 1985 OPERATIONS AND FUTURE PROSPECTS

The economy and tax base of the state is dependent upon the inter-related gaming and tourism industries. These industries remain strong as indicated by the growth in sales tax and gaming tax revenues. In 1985 sales tax increased by 10.7% and gaming taxes increased by 15.0%. The economy and tax revenues continue to be strong for 1986 allowing the state to project a fund balance in excess of 81 million dollars for June 30, 1986.

GENERAL GOVERNMENTAL FUND TYPES

General governmental functions are accounted for in four governmental fund types - the general, special revenue, debt service and capital projects funds. Revenues for general governmental functions totaled $918 million in 1985, an all time high and an increase of 12% over 1984. The amount of revenue from various sources and the changes from the prior year are shown below (expressed in thousands):

Revenue Source	1985 Revenue Amount	Percent Of Total Revenues	Increase (Decrease) From 1984
Sales taxes	$159,216	17.3%	$ 15,446
Gaming taxes	224,160	24.4	19,228
Other taxes	129,288	14.0	14,016
Federal	269,563	29.4	38,472
Sales and charges for services	35,825	3.9	(635)
Interest income	33,608	3.7	11,654
Licenses, fees and permits	54,774	6.0	1,884
Other	11,650	1.3	(4,917)
Total	$918,084	100.0%	$ 95,148

The revenue increases reflect an increase in the economy. The 1984 Legislature retained several "sunsets" that would have materially reduced revenues. Other than the one cent increase in motor vehicle fuel tax, legislative changes did not materially affect the state's revenue.

Expenditures for general governmental purposes totaled $859.6 million, an increase of 7.4% over the previous year. Changes in expenditures by function from 1984 levels are presented in the following tabulation (expressed in thousands):

Functions of Expenditure	1985 Expenditure Amount	Percent Of Total Expenditures	Increase (Decrease) From 1984
General government	$ 55,066	6.4%	$ 11,030
Education	252,332	29.4	16,511
Health and social services	181,617	21.1	(1,161)
Law, justice and public safety	83,776	9.8	23,766
Regulation of business	29,658	3.4	3,988
Transportation	173,165	20.1	12,467
Recreation and resource development	52,916	6.2	94
Debt service	28,791	3.3	6,119
Capital projects	2,292	.3	(13,620)
Total	$859,618	100.0%	$ 59,194

The largest incremental change was in the law, justice and public safety functions and was primarily attributable to continued expansion of the prison system. The second largest incremental change was in the education function.

The unreserved ending fund balance for the governmental funds increased to $147.0 million as compared to $113.6 million of a year ago.

DEBT ADMINISTRATION

The state continues to receive good bond ratings from both Moody's Investor Service (Aa) and Standard and Poor's Corporation (AA). This rating reflects a good economic base and sound financial management. The Nevada Constitution limits the principal amount of the state's public debt to 1% of the assessed value. Exempt from the limitation are debts authorized by the legislature for conservation or development of natural resources. The debt limit for June 30, 1985 and the remaining debt capacity are computed as follows (expressed in thousands):

Debt limit (1% of total assessed value)	$137,858
Bonds payable as of June 30, 1985, subject to limit	48,890
Remaining Debt Capacity	$ 88,968

General obligation bonds issued for the last five years are:

Purpose	Date of Issue	Amount Issued (thousands)	Interest Rate
Park and Recreation	12/1/81	$ 1,500	9.0 - 11%
Municipal Bond Bank, Proj. #1	12/1/81	19,000	9.4 - 11.3
Municipal Bond Bank, Proj. #1A	6/1/82A	15,000	10.5 - 12
Municipal Bond Bank, Proj #2	6/1/82B	2,500	11.8 - 13
Land Acquisition	8/1/82	2,000	9.8 - 11
Municipal Bond Bank, Proj. #3-8	12/1/82	17,022	6.5 - 10 5
Municipal Bond Bank, Proj. #9-12	11/1/83	26,500	8 8 - 10.8
Reservoir Project	11/1/83	6,000	8.0 - 10
Various Purpose*	11/1/83	5,180	7.25- 9
Municipal Bond Bank, Proj. #13	4/1/84	31,105	9.2 - 11.2
Municipal Bond Bank, Proj. #14-15	9/1/84	4,000	9.0 - 11.0
University System Refunding*	1/1/85	42,720	5.0 - 9 20
Municipal Bond Bank, Proj. #16-17	3/1/85	4,675	9.0 - 11.0

*Subject to debt limitation

A useful indicator of the state's debt position are the ratios of net general long-term debt to assessed value and amount of net debt per capita. At June 30, 1985, these ratios were:

	Amount (thousands)	Ratio Of Debt To Assessed Value	Debt Per Capita
Net Direct General Long-Term Debt (excludes self-supporting debt)	$ 27,205	0.2%	$ 27 88

CASH MANAGEMENT

The State Treasurer administers a careful cash management and investment program including an investment pool for municipalities and other local governments. Ensuring that cash is available for operations, uncommitted balances are invested in collateralized repurchase agreements, collateralized certificate of deposits (local banks), negotiable certificate of deposits (top ten U.S. banks), and certificates of the United States government. For repurchase agreements and certificate of deposits, collateral is required to be posted with a third party depository. Investments for general governmental funds for fiscal year 1985 resulted in earnings of $33.6 million. This was an increase of $11.6 million over the prior fiscal year.

PROPRIETARY FUNDS

The state operates enterprise funds to account for activities that are predominantly financed through user charges. The significant enterprises are those of the Colorado River Commission, the State Industrial Insurance System and the Housing Division. The combined operating revenue of the enterprises increased from $212 million in 1984 to $250 million in 1985. Combined operating expenses increased from $182 million to $224 million during the same period. The state also operates internal service funds to account for such cost reimbursement activities as printing, data processing, buildings and grounds, motor pools and communications. Operating revenues and expenses for these funds aggregated $32.2 million and $31.4 million for 1985, as compared to $28.7 million and $27.5 million in 1984.

UNIVERSITY SYSTEM FUNDS

The state university system is governed by an elected nine member board that operates two universities, four community colleges and a research institute. The current fund revenues rose to $176.6 million in 1985 as compared to $162.8 million for a year ago. The principal component of the increase was the $6.8 million additional state appropriations. The state appropriations for the 1985-87 biennium totaled approximately $195 million. This compares with appropriations of $154 million for the 1983-85 biennium or a 27 percent increase.

Current expenditures also increased from $146.1 million in 1984 to 163.5 million for fiscal year 1985. Total enrollment for fall of 1984 of 21,312 full time equivalent student is down slightly from the prior year.

GENERAL FIXED ASSETS

The general fixed assets of the state are those fixed assets used in the performance of general governmental functions. They exclude the fixed assets of the enterprise, internal service, nonexpendable trust and university funds. As of June 30, 1985 general fixed assets amounted to $222 million.

AUDIT

The accompanying financial statements have been examined by the Audit Division of the Legislative Counsel Bureau. Their examination was conducted in accordance with generally accepted government auditing standards and their opinion appears within.

ACKNOWLEDGEMENTS

I would like to thank the Controller's staff, the Department of Administration and the Legislative Auditor and his staff. This report could not have been written without the efforts and cooperation of all.

Respectfully submitted,

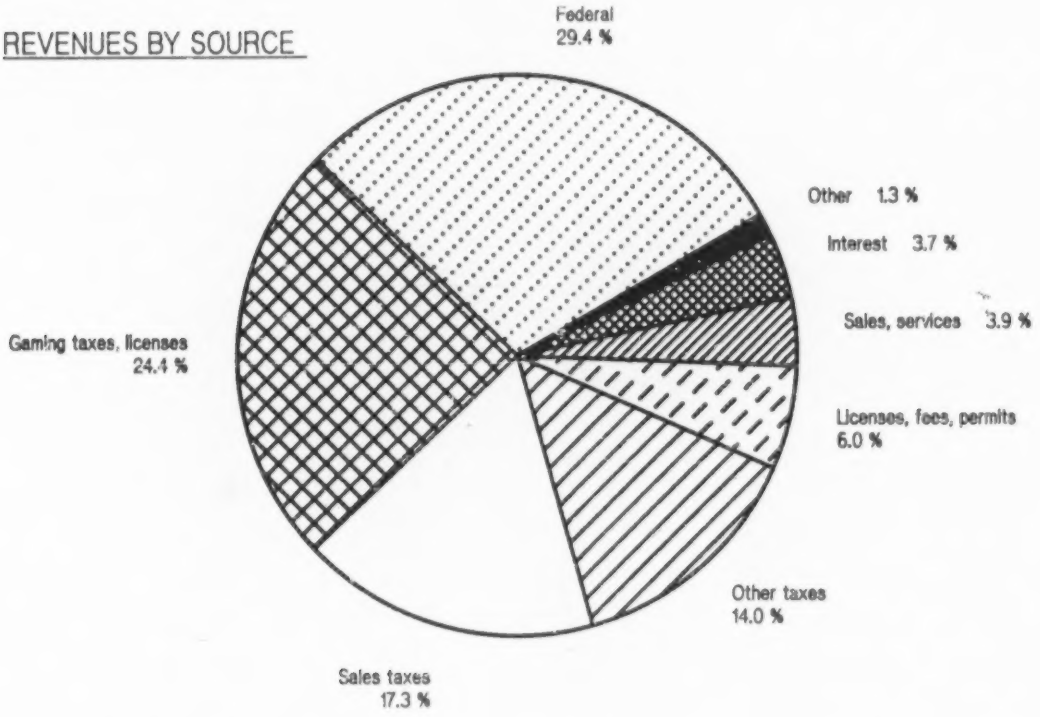
Darrel Daines

Darrel R. Daines
Nevada State Controller

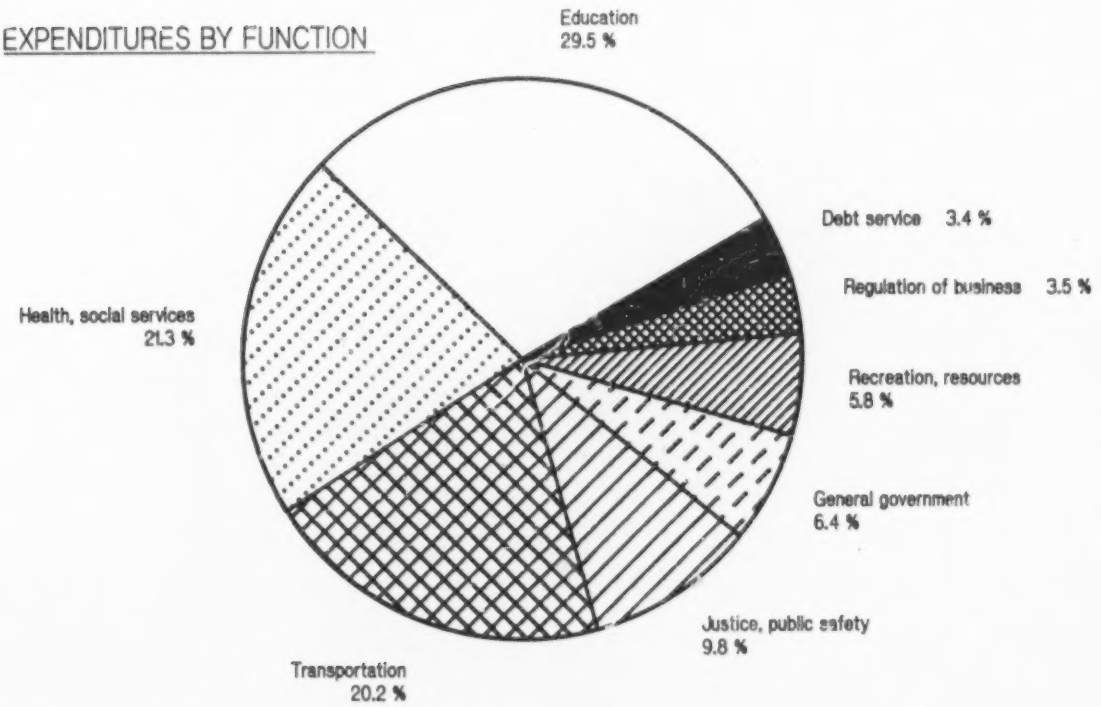
GOVERNMENTAL FUNDS REVENUES AND EXPENDITURES

For the Fiscal Year Ended June 30, 1985

REVENUES BY SOURCE



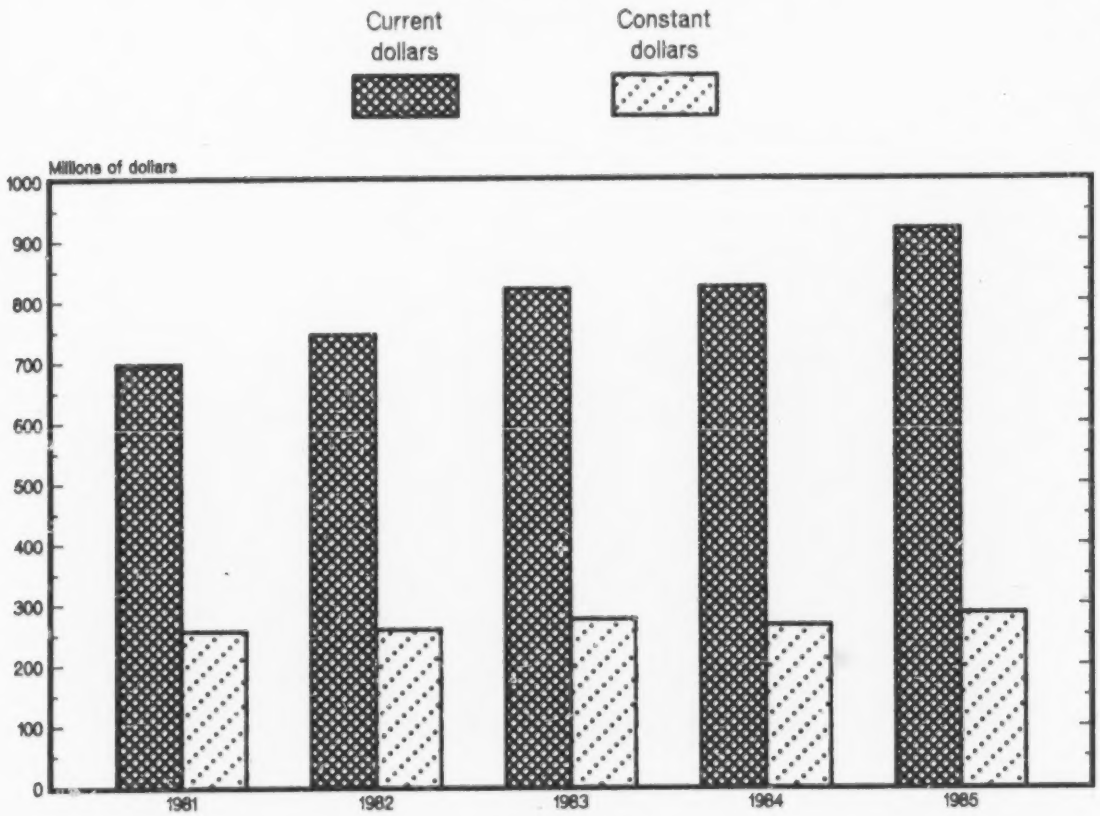
EXPENDITURES BY FUNCTION



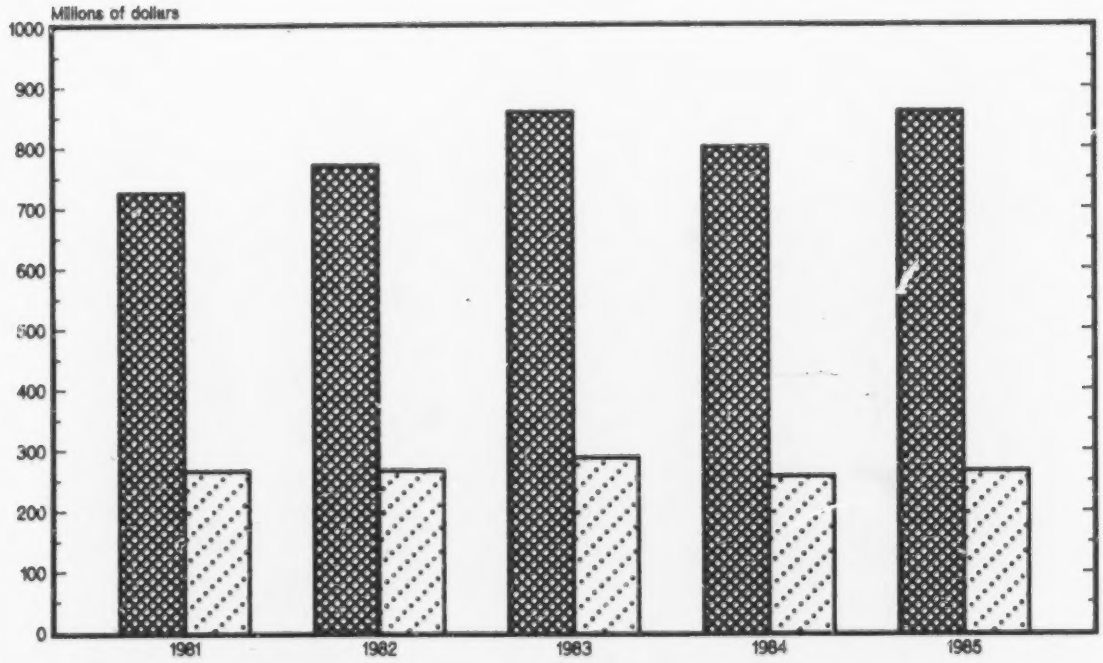
Includes general, special revenue, debt service and capital projects funds

GOVERNMENTAL FUNDS CURRENT/CONSTANT DOLLARS

For the Last Five Fiscal Years



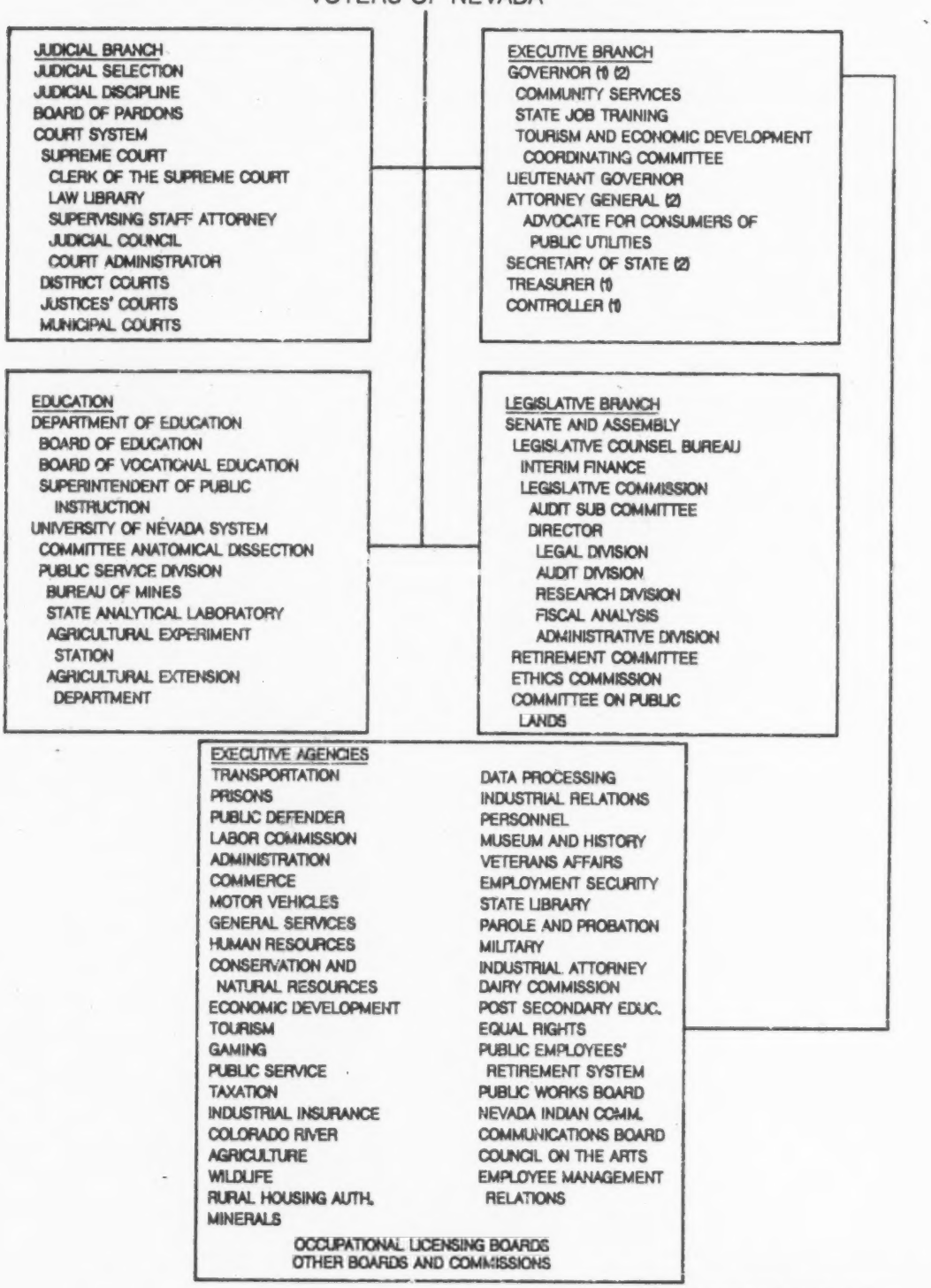
REVENUES



EXPENDITURES

Constant dollars were based on 1967 dollars using the Consumer Price Index

NEVADA STATE GOVERNMENT



(1) MEMBER OF BOARD OF FINANCE
(2) MEMBER OF BOARD OF EXAMINERS

STATE OF NEVADA
Principal Officials

Richard H. Bryan, Governor

Robert A. Cashell, Lieutenant Governor

William D. Swackhamer
Secretary of State

Darrel R. Daines
State Controller

Brian McKay
Attorney General

Patricia D. Cafferata
State Treasurer

Combined Statements

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU
LEGISLATIVE BUILDING
CAPITOL COMPLEX
CARSON CITY, NEVADA 89710

DONALD A. RHODES, *Director*
(702) 885-5627

LEGISLATIVE COMMISSION (702) 885-5627
LOUIS W. BERGEVIN, *Assemblyman, Chairman*
Donald A. Rhodes, *Director, Secretary*
INTERIM FINANCE COMMITTEE (702) 885-5640
JAMES I. GIBSON, *Senator, Chairman*
Daniel G. Miles, *Fiscal Analyst*
Mark W. Stevens, *Fiscal Analyst*

LINDA S. JESSEN, *Legislative Counsel* (702) 885-5627
JOHN R. CROSSLEY, *Legislative Auditor* (702) 885-5622
ROBERT E. ERICKSON, *Research Director* (702) 885-5637

The Honorable Darrel Daines
State Controller
Capitol Building
Capitol Complex
Carson City, Nevada 89710

Dear Mr. Daines:

We have examined the combined financial statements of the State of Nevada as identified in the table of contents as of and for the year ended June 30, 1985. Our examination was made in accordance with generally accepted auditing standards and generally accepted government auditing standards and generally accepted government auditing standards for financial and compliance audits and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not examine the financial statements of the Colorado River Commission of Nevada, the Nevada Housing Division and the State Industrial Insurance system which reflects 99% of the total assets and revenues of the Enterprise Fund type; and the financial statements of the Colorado River Commission of Nevada and the Legislative Fund which represents 5% and 8% of assets and revenue respectively, of the Special Revenue Fund type; and the financial statements of the Legislative Contingency Fund which represents 3% of the assets and 1% of the revenues in the Expendable Trust Fund type; and the Public Employees' Retirement Fund, the Police and Firemen's Retirement Fund, and the Legislators' Retirement System which represent 98% of both assets and revenues of the Pension Trust Fund type; nor the financial statements of the University of Nevada System. These statements were examined by other auditors whose reports were furnished to us, and our opinion expressed herein, insofar as it relates to these amounts is based solely upon the reports of the other auditors.

During our examination of the combined financial statements, we noted the General Fixed Assets Account Group does not properly value or include all of the fixed assets of the governmental unit in accordance with generally accepted accounting principles. The

effect of the above qualification is not reasonably determinable.

In our opinion, based upon our examination and the reports of other auditors, and except for the effects of the matters discussed in the preceding paragraph, the combined financial statements present fairly the financial position of the State of Nevada at June 30, 1985, and the results of its operations for the year then ended in conformity with generally accepted accounting principles applied on a basis consisted with that of the preceding year after giving retroactive effect to the change, with which we concur, for inclusion of the University of Nevada System as described in Note 1 to the financial statements.

Our examination was made for the purpose of forming an opinion on the combined financial statements of the State of Nevada. The combining and account group financial statements are presented for purposes of additional analysis and are not a required part of the combined financial statements. The information in the combining and account group financial statements has been subjected to the auditing procedures applied in the examination of the combined financial statements; and in our opinion, except for the effects of the deficiencies noted in the above paragraph relative to the General Fixed Assets Account Group, such information is fairly stated in all material respects in relation to the combined financial statements.

The statistical and economic data, listed in the foregoing table of contents, were not audited by us and, accordingly, we do not express an opinion thereon.

Sincerely yours,

John R. Crossley, CPA
Legislative Auditor

April 25, 1986
Carson City, Nevada

State of Nevada
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 1985
(Expressed in thousands)

Exhibit A-1

	Governmental Funds				Proprietary Funds		Fiduciary Funds		Account Groups		Totals (Memorandum only)	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust/ Agency	University System	General Fixed Assets	General Long-Term Obligations	1985	1984
ASSETS												
Cash and pooled investments	$ 159,510	$ 42,766	$ 1,677	$ 27,654	$ 2,570	$ 6,452	$ 240,830	$ 53,930	$ -0-	$ -0-	$ 534,589	$ 414,898
Investments (at cost)	-0-	115,539	-0-	-0-	666,875	-0-	1,496,105	32,971	-0-	-0-	2,311,490	1,999,703
Receivables (net)	38,367	9,627	86	71	60,660	38	56,813	9,106	-0-	-0-	175,968	136,408
Interfund receivables	21,974	5,817	541	22,715	184	3,713	273,983	9,043	-0-	-0-	337,970	290,854
Due from other governments	8,489	1,680	-0-	114	-0-	1,970	682	10,400	-0-	-0-	23,335	24,200
Inventory	-0-	10,418	-0-	-0-	425	1,276	-0-	3,493	-0-	-0-	15,612	15,387
Prepaid expenses	98	51	-0-	-0-	209	30	-0-	-0-	-0-	-0-	388	129
Deposits	-0-	-0-	-0-	-0-	1	-0-	-0-	-0-	-0-	-0-	1	1
Restricted assets	-0-	22,202	-0-	-0-	16,333	-0-	-0-	-0-	-0-	-0-	38,535	21,545
Advance to other funds	3,269	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	3,269	3,482
Notes receivable	-0-	-0-	-0-	-0-	-0-	-0-	2,050	6,252	-0-	-0-	8,302	7,689
Bonds and mortgages	-0-	-0-	-0-	-0-	451,029	-0-	-0-	-0-	-0-	-0-	451,029	328,376
Deferred charges	-0-	-0-	-0-	-0-	13,804	-0-	-0-	482	-0-	-0-	14,286	10,568
Other assets	-0-	2	-0-	-0-	6,792	122	241	-0-	-0-	-0-	7,157	5,359
Land	-0-	-0-	-0-	-0-	3,642	508	3	27,063	25,404	-0-	57,420	48,528
Buildings	-0-	-0-	-0-	-0-	92,951	3,125	-0-	200,987	112,893	-0-	409,956	412,597
Improvements other than buildings	-0-	-0-	-0-	-0-	-0-	600	-0-	-0-	8,684	-0-	9,284	55,800
Furniture, equipment	-0-	-0-	-0-	-0-	37,268	12,123	7	78,757	35,976	-0-	164,131	138,759
Accum depr:improv,equip,furn. buildings	-0-	-0-	-0-	-0-	(31,274)	(7,424)	(4)	-0-	-0-	-0-	(38,702)	(31,687)
Construction in progress	-0-	-0-	-0-	-0-	134,110	-0-	-0-	44,985	39,041	-0-	218,136	193,366
Amount available in debt service fund	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	1,971	1,971	2,376
Amt to be prov for retirement of debt	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	207,795	207,795	188,888
Total Assets	$ 231,707	$ 208,102	$ 2,304	$ 50,554	$1,455,579	$ 22,533	$2,069,110	$ 476,269	$ 221,998	$ 209,766	$ 4,949,922	$ 4,251,300
LIABILITIES/FUND EQUITY												
Liabilities:												
Accounts payable and accruals	$ 23,486	$ 19,847	$ 17	$ 48	$ 18,935	$ 4,631	$ 1,425	$ 11,142	$ -0-	$ -0-	$ 79,531	$ 47,147
Matured interest payable	-0-	-0-	60	-0-	-0-	-0-	-0-	1,109	-0-	-0-	1,169	1,660
Interfund payables	63,506	3,042	249	526	142	1,007	260,455	9,043	-0-	-0-	337,970	290,891
Due to other governments	3,291	198	-0-	-0-	-0-	512	40,841	100	-0-	-0-	44,934	24,609
Current portion-long term obligations	-0-	-0-	-0-	-0-	18	761	-0-	-0-	-0-	-0-	779	994
Contracts payable	-0-	-0-	-0-	403	-0-	-0-	-0-	-0-	-0-	-0-	403	8,293
Unpaid benefits	-0-	-0-	-0-	-0-	447,158	-0-	-0-	-0-	-0-	-0-	447,158	402,287
Experience dividends declared	-0-	-0-	-0-	-0-	17,216	-0-	-0-	-0-	-0-	-0-	17,216	9,795
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-	214	-0-	-0-	-0-	214	240
Bonds payable	-0-	-0-	-0-	-0-	681,581	-0-	-0-	29,057	-0-	194,420	905,058	652,466
Accrued compensated absences	-0-	-0-	-0-	-0-	-0-	-0-	-0-	4,413	-0-	14,131	18,544	4,279
Advance from other funds	-0-	-0-	-0-	-0-	328	2,943	-0-	-0-	-0-	-0-	3,271	3,214
Advance from federal government	-0-	208	-0-	-0-	195,638	-0-	-0-	-0-	-0-	-0-	195,838	192,992
Installment purchase obligations	-0-	-0-	-0-	-0-	-0-	157	-0-	-0-	-0-	-0-	157	75
Lease obligations	-0-	-0-	-0-	-0-	-0-	1,625	-0-	-0-	-0-	1,215	2,840	2,315
Payable from restricted assets	-0-	21,255	-0-	-0-	5,240	-0-	-0-	-0-	-0-	-0-	26,495	10,460
Deposits	-0-	-0-	-0-	-0-	11,269	-0-	4,264	-0-	-0-	-0-	15,533	13,806
Other liabilities	1,765	1,190	-0-	-0-	7,727	-0-	10,901	4,013	-0-	-0-	25,596	16,003
Deferred revenue	166	994	-0-	-0-	6,254	22	45	4,412	-0-	-0-	11,893	10,035
Deferred premium on debt	-0-	-0-	-0-	-0-	5	-0-	-0-	-0-	-0-	-0-	5	6
Total Liabilities	92,214	46,718	326	977	1,391,511	11,658	318,145	63,299	-0-	209,766	2,134,814	1,691,567
Fund Equity:												
Investment in general fixed assets	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	221,998	-0-	221,998	230,348
Contributed capital	-0-	-0-	-0-	-0-	3,561	5,887	-0-	-0-	-0-	-0-	9,448	8,893
Retained earnings:												
Reserved	-0-	-0-	-0-	-0-	913	996	-0-	-0-	-0-	-0-	1,909	1,105
Unreserved	-0-	-0-	-0-	-0-	59,594	3,992	-0-	-0-	-0-	-0-	63,586	67,171
Fund Balances:												
Reserved:												
Encumbrances and contracts	533	1,762	-0-	5,399	-0-	-0-	3	5,176	-0-	-0-	12,873	14,533
Inventory	-0-	10,418	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	10,418	9,944
Advances	3,269	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	3,269	3,482
Balances forward	64,698	-0-	-0-	-0-	-0-	-0-	-0-	3,595	-0-	-0-	68,293	38,320
Other	1,035	116,294	1,971	-0-	-0-	-0-	1,560,569	396,090	-0-	-0-	2,075,979	1,911,758
Unreserved	69,948	32,910	7	44,178	-0-	-0-	198,393	10,109	-0-	-0-	347,545	274,187
Total Fund Equity	139,493	161,384	1,978	49,577	64,068	10,875	1,758,965	414,970	221,998	-0-	2,815,308	2,559,733
Total Liabilities and Fund Equity	$ 231,707	$ 208,102	$ 2,304	$ 50,554	$1,455,579	$ 22,533	$2,069,110	$ 478,269	$ 221,998	$ 209,766	$ 4,949,922	$ 4,251,300

The accompanying notes are an integral part of these financial statements.

State of Nevada
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 1985
(Expressed in thousands)

Exhibit A-2

	Governmental Funds				Fiduciary Funds	Totals (Memorandum only)	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	1985	1984
Revenues:							
Gaming taxes, fees, licenses	$ 213,681	$ -0-	$ -0-	$ 10,479	$ -0-	$ 224,160	$ 204,933
Sales taxes	159,216	-0-	-0-	-0-	-0-	159,216	143,770
Federal	137,192	132,267	-0-	104	8,017	277,580	247,795
Other taxes	61,166	61,680	6,242	-0-	103,440	232,728	207,015
Licenses, fees and permits	13,342	41,432	-0-	-0-	209	54,983	52,964
Sales	694	21,288	-0-	-0-	32	22,006	26,506
Charges for services	9,918	3,933	-0-	-0-	-0-	13,851	9,977
Interest	18,907	14,510	191	-0-	15,451	49,059	32,742
Net premium income	-0-	-0-	-0-	-0-	24,234	24,234	19,768
Other	7,385	4,235	-0-	30	13,728	25,378	22,684
Total Revenues	621,501	279,537	6,433	10,613	165,111	1,083,195	968,154
Expenditures:							
General government	23,584	31,482	-0-	-0-	89,520	144,586	140,542
Health and social services	174,898	6,719	-0-	-0-	24,262	205,879	198,709
Education and support services	250,223	2,114	-0-	-0-	907	253,244	236,799
Law, justice and public safety	59,337	24,439	-0-	-0-	72	83,848	60,066
Regulation of business	15,113	14,545	-0-	-0-	-0-	29,658	25,670
Transportation	-0-	173,165	-0-	-0-	-0-	173,165	160,698
Recreation and resource development	31,955	20,961	-0-	-0-	15	52,931	52,831
Debt service	466	149	-0-	-0-	-0-	615	235
Redemption on bonds	-0-	-0-	9,690	-0-	-0-	9,690	8,385
Interest, Fiscal charges	-0-	-0-	18,486	-0-	-0-	18,486	14,052
Capital projects	-0-	-0-	-0-	2,292	-0-	2,292	8,305
Other	-0-	-0-	-0-	-0-	-0-	-0-	1
Total Expenditures	555,576	273,574	28,176	2,292	114,776	974,394	906,293
Excess of Revenues over (under) Expenditures	65,925	5,963	(21,743)	8,321	50,335	108,801	61,861
Other Financing Sources (Uses):							
Proceeds from install.pur./cap.lease	266	5	-0-	-0-	-0-	271	267
Proceeds from sale of bonds	-0-	8,675	-0-	-0-	-0-	8,675	67,802
Operating transfers in	10,460	13,021	21,077	37,594	6,447	88,599	36,013
Operating transfers out	(58,824)	(16,878)	(13)	(10,049)	(3,349)	(89,113)	(34,575)
Total Other Financing Sources (Uses)	(48,098)	4,823	21,064	27,545	3,098	8,432	69,507
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	17,827	10,786	(679)	35,866	53,433	117,233	131,368
Beginning fund balances	121,860	150,148	2,378	13,810	140,139	428,335	298,284
Adj to beginning fund balances	1,991	451	287	(107)	174	2,796	(1,284)
Beginning Fund Balances as Adjusted	123,851	150,599	2,657	13,711	140,313	431,131	297,000
Residual equity transfers	(2,185)	(1)	-0-	-0-	-0-	(2,186)	(33)
Fund Balances - June 30	$ 139,493	$ 161,384	$ 1,978	$ 49,577	$ 193,746	$ 546,178	$ 428,335

The accompanying notes are an integral part of these financial statements.

State of Nevada
Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances
All Proprietary Fund Types and Similar Trust Funds
For the Fiscal Year Ended June 30, 1985
(Expressed in thousands)

Exhibit A-3

	Proprietary Funds		Fiduciary Funds		Totals (Memorandum only)	
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	1985	1984
Operating Revenues:						
Federal	$ 18	$ 583	$ -0-	$ -0-	$ 601	$ 206
Sales	19,681	6,439	-0-	-0-	26,120	24,769
Charges for services	591	13,659	-0-	-0-	14,250	14,051
Rental income	-0-	5,894	-0-	-0-	5,894	5,139
Interest	59,232	-0-	2,501	116,608	178,341	157,703
Investment gain	30,479	-0-	-0-	813	31,292	27,223
Net premium income	137,801	3,882	-0-	-0-	141,683	135,776
Insurance recoveries	-0-	236	-0-	-0-	236	131
Retirement contributions	-0-	-0-	-0-	141,526	141,526	135,431
Other	2,384	1,485	1,677	560	6,106	3,129
Total Operating Revenues	250,186	32,178	4,178	259,507	546,049	503,608
Operating Expenses:						
Salaries and benefits	567	8,468	-0-	-0-	9,035	8,185
Operating	11,792	12,416	-0-	-0-	24,208	21,500
Benefit payments	-0-	-0-	-0-	68,656	68,656	59,656
Claims expense	133,941	499	-0-	-0-	134,440	116,595
Materials or supplies used	609	5,381	-0-	-0-	5,990	5,482
Interest expense	49,040	248	-0-	-0-	49,288	28,549
Fiscal agent's fees	961	-0-	-0-	-0-	961	785
Investment expense	-0-	-0-	-0-	2,799	2,799	1,084
Investment loss	-0-	-0-	-0-	71,890	71,890	23,522
Bond issue costs	3,081	-0-	-0-	-0-	3,081	2,298
Depreciation and amortization	5,515	1,278	-0-	-0-	6,793	6,491
Insurance premiums	-0-	3,024	-0-	-0-	3,024	2,603
Refunds	-0-	-0-	-0-	9,528	9,528	8,572
Administrative expense	18,724	-0-	-0-	1,497	20,221	18,837
Education and support services	-0-	-0-	2,478	-0-	2,478	2,173
Law, justice and public safety	-0-	-0-	23	-0-	23	-0-
Other	2	74	1	-0-	77	374
Total Operating Expenses	224,232	31,388	2,502	154,370	412,492	306,706
Operating Income (Loss)	25,954	790	1,676	105,137	133,557	196,902
Nonoperating Revenues (Expenses):						
Interest income	1,157	-0-	-0-	-0-	1,157	1,010
Interest expense	(10,280)	-0-	-0-	-0-	(10,280)	(10,450)
Receipts from state agencies	-0-	32,419	-0-	-0-	32,419	26,694
Payments to vendors	-0-	(32,796)	-0-	-0-	(32,796)	(24,768)
Operating transfers in	310	262	66	227	865	14,479
Operating transfers out	-0-	(121)	-0-	(227)	(348)	(13,804)
Other	(115)	-0-	-0-	-0-	(115)	(115)
Total Nonoperating Revenues (Expenses)	(8,928)	(236)	66	-0-	(9,098)	(6,954)
Net Income (Loss)	17,026	554	1,742	105,137	124,459	189,948
Beginning retained earnings/fund balance	64,153	13,015	22,421	1,425,110	1,524,699	1,346,929
Adj to beg ret earning/fd bal	(85)	(2,381)	197	112	(2,157)	(2,474)
Experience dividends	(17,026)	-0-	-0-	-0-	(17,026)	(9,737)
Beginning Fund Equity as Adjusted	47,042	10,634	22,618	1,425,222	1,505,516	1,334,718
Residual equity transfers	-0-	(313)	2,500	-0-	2,187	33
Retained Earnings/Fund Balances - June 30	$ 64,068	$ 10,875	$ 26,860	$ 1,530,359	1,632,162	$ 1,524,699

The accompanying notes are an integral part of these financial statements.

State of Nevada
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All University System Fund Types
For the Fiscal Year Ended June 30, 1985
(Expressed in Thousands)

Exhibit A-4

	Current Funds	Fiduciary Funds	Plant Funds	Totals (Memorandum only) 1985	1984
Revenues and Other Additions:					
Current fund revenues	$ 181,402	$ -0-	$ -0-	$ 181,402	$ 150,167
State appropriations, grants, contracts	-0-	25	14,750	14,775	8,766
State funding for compensated absences	152	-0-	-0-	152	112
Federal grants and contracts	-0-	161	143	304	9,834
Local grants and contracts	-0-	-0-	-0-	-0-	248
Private gifts, grants, contracts	-0-	1,448	-0-	1,448	4,070
Investment income	-0-	22	1,908	1,930	2,049
Interest	-0-	93	-0-	93	84
Charges for plant facilities	-0-	-0-	22,383	22,383	22,420
Student fees	-0-	-0-	3,292	3,292	3,414
Retirement of debt	-0-	-0-	3,855	3,855	1,175
Realized gain on investments	-0-	685	-0-	685	-0-
Gain on extinguishment of debt	-0-	-0-	1,067	1,067	1,493
Other additions	-0-	160	241	401	1,657
Total Revenues and Other Additions	181,554	2,594	47,639	231,787	205,489
Expenditures and Other Deductions:					
Educational and general	168,407	-0-	-0-	168,407	149,559
Auxiliary enterprises	12,989	-0-	-0-	12,989	11,669
Loan administration	-0-	36	-0-	36	43
Loan cancellations, bad debt expense	-0-	20	-0-	20	266
Expended for plant facilities	-0-	-0-	1,644	1,644	13,285
Retirement of debt	-0-	-0-	3,855	3,855	1,175
Interest	-0-	-0-	2,271	2,271	2,530
Disposal of plant assets	-0-	-0-	2,841	2,841	1,483
State appropriations refunded	137	-0-	-0-	137	57
Realized loss on investments	-0-	-0-	-0-	-0-	59
Other deductions	-0-	115	851	966	1,014
Total Expenditures and Other Deductions	181,533	171	11,462	193,166	181,140
Transfers Among Funds, Additions (Deductions):					
Principal and interest (mandatory)	(603)	8	595	-0-	-0-
Net transfers (voluntary)	733	85	(818)	-0-	-0-
Total Transfers	130	93	(223)	-0-	-0-
Net Increase (Decrease)	151	2,516	35,954	38,621	24,349
Beginning fund balances	25,227	33,576	317,546	376,349	352,000
Fund Balances - June 30	$ 25,378	$ 36,092	$ 353,500	$ 414,970	$ 376,349

The accompanying notes are an integral part of these financial statements.

State of Nevada
Combined Statement of Changes in Financial Position
All Proprietary Fund Types and Similar Trust Funds
For the Fiscal Year Ended June 30, 1985
(Expressed in thousands)

Exhibit A-5

	Proprietary Funds		Fiduciary Funds		Totals (Memorandum Only)	
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	1985	1984
Sources of cash						
From operations						
Operating income (loss)	$ 25,954	$ 790	$ 1,676	$ 105,137	$ 133,557	$ 196,904
Items not requiring (providing) cash						
Depreciation, amortization	7,041	1,274	-0-	(2,382)	5,933	6,913
Decrease (increase) in receivables and accrued revenue	(7,134)	(111)	(2,995)	(17,493)	(27,733)	(66,741)
Decrease (increase) in inventory	(34)	(94)	-0-	-0-	(128)	74
Increase (decrease) in payables and accrued expenses	55,076	2,529	(86)	17,523	75,042	68,201
Allowance for loan losses	-0-	-0-	-0-	11,665	11,665	23,487
Loss (gain) on sale of assets	(4,342)	61	-0-	60,161	55,880	(3,479)
Other	(4,610)	(30)	853	-0-	(3,787)	272
Cash provided by operations	71,951	4,419	(552)	174,611	250,429	225,631
Nonoperating revenues (expenses)	(8,928)	(2,162)	66	-0-	(11,024)	(6,955)
Proceeds from sale of bonds	263,670	-0-	-0-	-0-	263,670	2,073,997
Sale of assets	2,283,901	34	-0-	3,322,594	5,606,529	3,090,474
Prior period adjustments	85	(479)	197	112	(85)	(2,032)
Mortgage and note principal collections	8,824	-0-	-0-	-0-	8,824	7,234
Advances	3,159	-0-	-0-	-0-	3,159	7,144
Increase in other liabilities	-0-	-0-	-0-	6,029	6,029	292
Decrease in investments and other assets	-0-	-0-	18	1,544	1,562	6
Residual equity transfer	-0-	-0-	2,500	-0-	2,500	1
Other	5,646	725	-0-	-0-	6,371	9,714
Total sources of cash	2,628,308	2,537	2,229	3,504,890	6,137,964	5,405,506
Applications of cash						
Acquisition of property, plant, equipment	5,435	1,694	-0-	-0-	7,129	7,081
Purchase of investments	2,445,264	-0-	15,006	3,503,942	5,964,212	5,252,938
Capitalized costs	5,125	137	-0-	-0-	5,262	3,046
Purchase of mortgage loans	140,651	-0-	-0-	-0-	140,651	47,614
Retirement of bonds and notes	13,658	-0-	-0-	26	13,684	71,260
Payments and transfers to general fund	-0-	268	-0-	-0-	268	501
Experience dividends paid	9,606	-0-	-0-	-0-	9,606	10,742
Residual equity transfer	-0-	313	-0-	-0-	313	-0-
Other	8,500	757	-0-	-0-	9,257	10,986
Total applications of cash	2,628,239	3,169	15,006	3,503,968	6,150,382	5,404,168
INCREASE (DECREASE) IN CASH	69	(632)	(12,777)	922	(12,418)	1,338
Cash at beginning of period	2,501	7,084	16,349	6,500	32,434	31,096
Cash at end of period	$ 2,570	$ 6,452	$ 3,572	$ 7,422	$ 20,016	$ 32,434

The accompanying notes are an integral part of these financial statements.

State of Nevada
Combined Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
General Fund and All Special Revenue Funds
For the Fiscal Year Ended June 30, 1985

	General Fund		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:			
Balance forward from previous year	$ 25,306	$ 25,306	$ -0-
Fund authorization	521,245	521,245	-0-
Restricted revenues	198,858	157,142	(41,716)
Other	177,854	163,077	(14,777)
Salary augmentation	2,914	2,914	-0-
Other fund appropriations	573	5,573	5,000
Total Sources of Financial Resources	926,750	875,257	(51,493)
Uses of Financial Resources:			
Expenditures and Encumbrances:			
Governor	14,710	12,741	1,969
Secretary of State	881	825	56
Controller	1,429	1,344	85
Attorney General	4,023	3,860	163
Treasurer	364	349	15
Legislature	141	7	134
Public Works Board	511	469	42
Administration	2,749	2,112	637
Taxation	7,615	6,690	925
Council on the Arts	522	508	14
University of Nevada	119,771	102,684	17,087
Library	2,009	1,887	122
Museum and History	1,982	1,518	464
Parole and Probation	6,441	5,721	720
Public Defender	731	667	64
Wildlife	9,149	7,657	1,492
Community Services	15,237	9,574	5,663
Personnel	1,474	881	593
Dept. of Tourism and Economic Development	1,991	1,275	716
Department of Education	38,410	25,416	12,994
Department of the Military	6,759	3,896	2,863
Department of Commerce	4,577	3,729	848
Dept. of Conserv. and Natural Resources	21,490	13,155	8,335
Department of Minerals	-0-	-0-	-0-
Department of Agriculture	2,106	1,851	255
Department of Human Resources	378,048	306,935	71,113
Department of Motor Vehicles	2,246	1,893	353
Gaming Control Board	12,191	10,651	1,540
Regulatory Boards and Commissions	1,583	1,413	170
Department of Prisons	44,577	37,557	7,020
Department of Industrial Relations	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-
Colorado River Commission	309	133	176
Judiciary	5,204	4,964	240
Board of Examiners	9,608	4,113	5,495
Department of Transportation	-0-	-0-	-0-
Employment Security Department	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-
Appropriations	207,319	184,659	22,660
Miscellaneous	593	584	9
Total Uses of Financial Resources	926,750	761,718	165,032
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 113,539	$ 113,539

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds			Totals (Memorandum only)		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 18,926	$ 18,926	$ -0-	$ 44,232	$ 44,232	$ -0-
208,840	208,840	-0-	730,085	730,085	-0-
104,939	64,833	(20,106)	303,797	241,975	(61,822)
738	774	36	178,592	163,851	(14,741)
150	150	-0-	3,064	3,064	-0-
11,919	11,919	-0-	12,492	17,492	5,000
345,512	325,442	(20,070)	1,272,262	1,200,699	(71,563)
-0-	-0-	-0-	14,710	12,741	1,969
-0-	-0-	-0-	881	825	56
-0-	-0-	-0-	1,429	1,344	85
821	547	274	4,844	4,407	437
13,337	13,260	77	13,701	13,609	92
11,867	8,907	2,960	12,008	8,914	3,094
-0-	-0-	-0-	511	469	42
-0-	-0-	-0-	2,749	2,112	637
-0-	-0-	-0-	7,615	6,690	925
-0-	-0-	-0-	522	508	14
-0-	-0-	-0-	119,771	102,684	17,087
-0-	-0-	-0-	2,009	1,887	122
-0-	-0-	-0-	1,982	1,518	464
-0-	-0-	-0-	6,441	5,721	720
-0-	-0-	-0-	731	667	64
-0-	-0-	-0-	9,149	7,657	1,492
-0-	-0-	-0-	15,237	9,574	5,663
-0-	-0-	-0-	1,474	881	593
3,608	3,368	240	5,599	4,643	956
4,443	2,004	2,439	42,853	27,420	15,433
23	-0-	23	6,782	3,896	2,886
2,552	1,248	1,304	7,129	4,977	2,152
1,705	476	1,229	23,195	13,631	9,564
484	274	210	484	274	210
1,413	748	665	3,519	2,599	920
7,903	6,844	1,059	385,951	313,779	72,172
32,979	25,491	7,488	35,225	27,384	7,841
1,950	868	1,082	14,141	11,519	2,622
5,518	4,260	1,258	7,101	5,673	1,428
206	145	61	44,783	37,702	7,081
3,582	3,927	(345)	3,582	3,927	(345)
1,470	1,060	410	1,470	1,060	410
33,477	19,850	13,627	33,786	19,983	13,803
42	41	1	5,246	5,005	241
1,422	571	851	11,030	4,684	6,346
192,494	190,119	2,375	192,494	190,119	2,375
23,028	19,851	3,177	23,028	19,851	3,177
1,120	855	265	1,120	855	265
30	30	-0-	30	30	-0-
-0-	-0-	-0-	207,319	184,659	22,660
38	32	6	631	616	15
345,512	304,776	40,736	1,272,262	1,066,494	205,768
$ -0-	$ 20,666	$ 20,666	$ -0-	$ 134,205	$ 134,205

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Statements and Reporting Entity - The accompanying financial statements of the State of Nevada have been prepared in conformity with generally accepted accounting principles as prescribed by the National Council on Governmental Accounting and accepted by the Governmental Accounting Standards Board. The financial statements of the University System Funds have been prepared in conformity with generally accepted accounting principles as prescribed by the National Association of College and University Business Officers.

The financial statements include the departments, agencies, authorities, commissions and other organizational units that are controlled by or dependent on the State as presented in Statement 3, "Defining the Governmental Reporting Entity" issued by the National Council on Governmental Accounting. This determination was based on the following oversight criteria: selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters, scope of public service and financial relationship.

Based on the above criteria, all occupational licensing boards with the exception of the Nevada Athletic Commission, Nevada Racing Commission, and the Taxicab Authority were determined to be independent governmental entities and are thus excluded from this report.

B. Basis of Presentation - The accounts of the state are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues, and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the state:

Governmental Funds

General Fund - The General Fund is the general operating fund of the state. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Debt Service Funds - The debt service funds are used to account for the annual payment of principal, interest, and expenditures on long-term general obligation debt, other than obligations payable from the operations of an enterprise.

Capital Projects Funds - Capital projects funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

Proprietary Funds

Enterprise Funds - Enterprise funds are used to account for operations that provide services to citizens financed primarily by user charges for the provision of these services and activities where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the state or to other governmental units on a cost reimbursement basis.

Fiduciary Funds

Trust Funds - Trust funds are used to account for assets held in trust by the state under agreements with individuals or other entities. There are three types of trust funds: expendable, nonexpendable, and pension.

Agency Funds - Agency funds are used to account for assets held by the state as custodian, and in which the state has no right or interest.

University System Funds

Current Funds - Current funds are used to account for: unrestricted funds over which the governing boards retain full control in achieving the institutions' purposes; and restricted funds which may be utilized only in accordance with externally-restricted purposes.

Fiduciary Funds - Fiduciary funds are used to account for assets held by loan, endowment and agency funds in which the universities act in a fiduciary capacity.

Plant Funds - Plant funds are used to account for institutional property acquisition, renewal, replacement, debt service and investment.

Account Groups

General Fixed Assets Account Group - This account group is established to account for all fixed assets of the state, other than those accounted for in enterprise and internal service funds.

General Long-Term Obligations Account Group - This account group is established to account for all long-term obligations of the state, except those required to be paid from the operations of proprietary funds.

C. Basis of Accounting - The financial statements are prepared on the modified accrual basis for governmental and expendable trust funds, and on the accrual basis for proprietary, nonexpendable trust, pension trust and university funds. Under the modified accrual basis, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become both measurable and available to finance expenditures of that fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred except for unmatured interest on general long-term debt.

D. Budgetary Process - The Governor is required to submit his proposed budget to the State Legislature by the 10th day of each regular session, which convenes every odd-numbered year. The budget presented spans the next two fiscal years, and contains detailed estimates of revenue and expenditures. The Legislature enacts the budget through passage of the General Appropriations Act, which allows expenditures from unrestricted revenues, and the Authorization Act, which allows expenditure of revenues collected for specific purposes. Once passed and signed, the budget becomes the state's financial plan for the next two fiscal years.

Budgetary control is maintained at budget account level. Budget revisions during the biennium may be effected with approval of the Budget Division and in some cases must also be approved by the Interim Finance Committee. Departments requiring additional funding may request an allocation from the Interim Finance Contingency Fund. Allocations totaling $2,578,660 were made in the 1985 fiscal year. Unencumbered appropriations lapse at the end of each fiscal year, unless specific authority is granted in the Appropriations Act to carry amounts forward. Unexpended authorized revenues are carried forward for expenditure in the next fiscal period.

The state's budget is prepared principally on a modified accrual basis, with the following exceptions:

1) Revenue is never recognized before it is received in cash.

2) Cash placed in petty cash funds or outside bank accounts is considered expended for budgetary purposes.

3) Encumbrances for goods or services not received by fiscal year end are considered an expenditure of the current period.

Actual amounts in the budgetary comparison statements are presented on a budgetary basis. Because this basis differs from generally accepted accounting principles (GAAP), a reconciliation between the budgetary and GAAP bases is presented in Note 2.

E. Encumbrances - Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in governmental and proprietary funds. For financial statement purposes, encumbrances outstanding at June 30 for which the goods or services have not been received are considered as expenditures in the following fiscal year.

F. University of Nevada System: For the year ended June 30, 1985 the University of Nevada System is presented as part of the reporting entity on the State of Nevada's Comprehensive Annual Financial Report. This presentation is required because unrestricted funds accounted for by the University of Nevada System represent an integral part of the State of Nevada's budget. This financial interdependence between the State of Nevada and the University of Nevada System gives the state oversight responsibility and requires the presentation of the University of Nevada System as a component unit. The University of Nevada System has adopted accounting principles that are not in conformity with governmental accounting and reporting standards; however, those principles are considered to be generally accepted. As a result, their inclusion would distort the Comprehensive Annual Financial Report and as such they are presented in a separate colum... on the financial statements as a discrete presentation.

G. Individual Accounts

Cash and Pooled Investments - The State Treasurer invests all temporary cash surpluses. No entry is made to reduce the cash balance in each fund. The residual investments are reported on the combined balance sheet as equity in pooled investments. Earnings from these investments are credited to the General Fund and to certain other funds which have specific statutory authority to receive a prorated share based upon weekly cash balances. Also included in this account is cash held by departments in petty cash funds and outside bank accounts.

Investments - Bonds, U.S. government obligations and government guaranteed mortgage notes are carried at original cost, adjusted where appropriate for bond premium or discount. Premiums or discounts are amortized over the life of the issue on the straight-line method. Amortization of premium and accretion of discount are included as interest income. Bonds are normally held until maturity dates in order to improve yields to maturity. The State Industrial Insurance System (SIIS) uses the deferral and amortization method of accounting for bond exchanges whereby the gain or loss on sale of the original bond forms part of the cost of the new bond. The unamortized deferred costs related to bond exchanges by SIIS totaled $9,096,000 and $12,836,000 at June 30, 1985 and 1984. The cost of bonds and mortgages sold is determined by specific identification.

Marketable equity securities are carried at the lower of cost or market. Premium income on options written is deferred and recognized upon expiration, exercise or sale. The cost of marketable equity securities sold is determined on the average cost method. Dividend income on marketable equity securities is recorded as of the ex-dividend date.

Real estate investments in the Public Employees Retirement System (PERS) are carried at cost. Additions and improvements to real estate investments are capitalized. Ordinary maintenance and repair expenses are charged to income as incurred. The straight-line depreciation method is used over periods ranging from three to forty years. Depreciation expense charged to operations by PERS for the current period was $183,471.

Short-term investments, consisting of commercial paper and U.S. government securities, are carried at cost which approximates market.

Receivables - Receivables in the governmental funds consist primarily of taxes due by June 30 and interest. Receivables in fiduciary funds consist primarily of contributions due to the pension funds and interest. Most licenses, fees, permits and similar revenues are not susceptible to accrual, and are recognized on a cash basis. Receivables in proprietary funds have arisen in the ordinary course of business. No allowance for uncollectible accounts has been established in any fund, as collection history has been excellent.

Interfund Transactions - The state has three types of interfund transactions, as follows:

1) Services rendered and employee benefit contributions are accounted for as revenues, expenditures or expenses in the funds involved.

2) Operating appropriations/subsidies are accounted for as operating transfers in the funds involved.

3) Equity contributions are accounted for as equity transfers (additions to or deductions from beginning governmental fund balances or proprietary fund contributed capital). The composition of interfund receivables and payables at June 30, 1985 is presented in Note 3.

Inventories - Inventories are valued at cost on the first-in, first-out basis. Inventory in the Highway Fund consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased. The reserve for inventory of supplies is equal to the amount of inventory of supplies and signifies that a portion of the fund balance is not available for expenditure.

Advances to Other Funds - Long-term interfund advances are recorded as reductions in fund balance by the advancing fund. The amount advanced is recorded as a receivable and as a reserve to maintain the accountability and to properly disclose the amount available for appropriation (unreserved fund balance). Repayments are credited to the receivable and corresponding reductions are made in the reserve.

Fixed Assets and Depreciation - An inventory of state-owned land and buildings was completed in 1985. As a result, general fixed assets are presented in the accompanying financial statements at cost or estimated historical cost. Donated fixed assets are stated at fair market value at the time of donation. Interest during construction has not been capitalized. Certain public domain fixed assets (including highways, bridges, highway lands and rights-of-way) are not capitalized. No depreciation is provided on general fixed assets.

Enterprise and internal service fund fixed assets are stated at cost. They are depreciated principally on a straight-line basis over estimated useful lives ranging from 20 to 75 years for structures and improvements and 3 to 40 years for furniture and equipment.

In University System Funds, to the extent current operating funds are used to finance plant assets, the amounts so provided are accounted for as (1) expenditures, in the case of normal acquisition and/or replacement of movable equipment and library books; (2) mandatory transfers, in the case of required provisions for debt amortization and interest, and for equipment renewal and replacement; and (3) as voluntary transfers for all other cases.

Property, buildings and equipment are stated at cost at the date of acquisition or fair market value at date of donation, except for plant assets acquired prior to 1962 and library books and media acquired before 1976 which are stated at estimated original cost. In accordance with the recommendations of the American Institute of Certified Public Accountants, the system does not provide for depreciation of physical properties.

Guaranty Deposits - The state is custodian of guaranty deposits held to protect consumers and to assure payment of taxes and fulfillment of obligations to the state. Guaranty deposits of securities and other properties, other than cash, are not shown on the financial statements.

Fund Equity - Fund equity in the governmental and expendable trust funds consists of reserved and unreserved fund balances. Fund equity in the proprietary and nonexpendable trust funds consists of contributed capital, reserved retained earnings, and unreserved retained earnings. Nature of reserved fund balances:

"Advances" indicates assets which have been advanced to other funds on a long-term basis.

"Inventory" indicates consumable supplies held in stock by governmental funds.

"Encumbrances and contracts" indicates assets required to meet future payment obligations.

"Balances forward" indicates unexpended funds brought forward from prior years.

"Other" indicates assets reserved for various other expenditures.

Accumulated Unpaid Vacation and Sick Pay - The state's liability for accumulated unpaid annual and compensatory time is reported in the General Long-Term Obligations Account Group for all governmental fund types. In the proprietary fund types and the university funds, this obligation is reported as a current liability.

There is no liability in the financial statements for unpaid accumulated sick leave since it is the state's policy to record the cost of sick leave only when paid. Unused sick leave is partially compensated upon death or retirement for employees with ten or more years of service, up to a maximum of $3,500.

University System Fund Revenues - Revenues and expenditures resulting from summer sessions are reported within the fiscal year in which the total summer sessions program is predominantly conducted. Accordingly, only the revenues and expenditures of the 1984 summer sessions are included in the statement of current operating funds revenues, expenditures and other changes. Revenues and expenditures related to the 1985 summer sessions are reflected in the financial statements as deferred items.

Tuition and fees revenue include grants-in-aid charged to scholarships and fellowships and grants-in-aid for faculty and staff benefits charged to the appropriate expenditure programs to which the applicable personnel relate. Grants-in-aid for 1985 total $1,258,419.

Total Columns on Combined Statements - Overview - Total columns are presented for analysis purposes only. Interfund eliminations have not been made.

Prior Year Total Columns - Prior year totals are presented on each financial statement. Where necessary, the fiscal year 1984 revenues and expenditures/expenses were reclassified to make the totals comparable to the fiscal year 1985 totals.

NOTE 2 - OTHER ACCOUNTING DISCLOSURES

A. Statutory Misclassifications - The following funds have been misclassified in the statutes:

Fund Name	Appropriate Classification	Statute Classification	Nevada Revised Statutes (NRS) Reference
Worker's Compensation and Safety	Special Revenue	Trust	616.423
Local Gov't. Pooled Invest.	Agency	Trust	355.167
Intergovernmental Trust	Agency	Trust	353.254
Marlette Lake	Internal Service	Enterprise	331.180(1)
Insurance Premium Trust	Internal Service	Trust	331.187
Nevada Beef Promotion	Special Revenue	Agency	561.407
Abandoned Property Trust	Agency	Trust	120A.370

These funds have been reported in the financial statements in their appropriate fund type classifications. Legislation is being proposed to correct the classifications in the statutes.

B. Individual Fund Deficits

Enterprise Funds

Colorado River Commission - The Water Treatment Fund recorded a net loss of $742,085 for 1984-1985 which increased the fund's deficit to $6,737,511. The Water Transmission Fund recorded a net loss of $5,538,342 which increased the fund's deficit to $28,811,008. Water users are contractually obligated to provide revenues sufficient to cover all operation and maintenance expenses (except depreciation) plus all principal and interest requirements on outstanding debt and required deposits to reserve funds. Operating losses and accumulated deficits are the result of not charging water users for certain recorded expenses; i.e. depreciation, amortization of debt and pre-operational expenses, contributions to the Las Vegas Valley Water District for pollution abatement studies and unpaid interest on federal debt added to principal. As annual retirements of debt principal progressively increase and are included in billings to water users, annual revenues will exceed recorded expenses because principal payments are recorded as reductions of long-term debt rather than expenses. The deficits will be progressively reduced and finally eliminated as the annual retirements of debt principal increase.

Nevada Magazine - The operations of Nevada Magazine were removed from the General Fund in the fiscal year ended June 30, 1984 to be accounted as an enterprise fund. A residual equity transfer of $66,849, representing the value of inventory and property, established the new fund. No cash was transferred although Nevada Magazine had a liability for deferred subscription revenue of $278,774 at June 30, 1983. This resulted in a deficit beginning retained earnings of $278,774. Retained earnings at June 30, 1985 show a deficit of $213,688.

Internal Service Funds

Public Works Inspection - Due to the accrual of compensated absences, which is not funded in the budgetary process, this fund had a deficit retained earnings of $6,589 at June 30, 1985.

Marlette Lake and Informational Facility - These two funds have deficit retained earnings as indicated at June 30, 1985, however their total equity positions are positive due to capital contributions from the General Fund.

	Marlette Lake	Informational Facility
Retained Earnings	$ (958,460)	$ (59,628)
Contributed Capital	2,885,884	260,151
Total Equity	$1,927,424	$ 200,523

Capital Projects Funds The CIP - Nevada Industrial Commission capital projects fund has a deficit in its unreserved fund balance of $22,022. This results from showing as reserved fund balance, the long-term capital construction contracts signed in advance of receiving cash from the State Industrial Insurance System. Total fund equity, however, is positive.

Special Revenue Funds

The Racing Commission fund had a deficit of $382.

C. Budgetary Basis vs. GAAP - The accompanying Combined Statement of Sources and Uses of Financial Resources - Budget and Actual - General Fund and All Special Revenue Funds presents comparisons of the legally adopted budget with actual data on a budgetary basis. Since the budgetary and GAAP presentations of actual data differ, a reconciliation of the two is presented below (expressed in thousands).

	General Fund	Special Revenue Funds
Excess of Sources of Financial Resources over Uses of Finanical Resources (budgetary basis)	$113,539	$ 20,666
Balance forward from previous year	‹25,305›	‹18,926›
Difference between budgeted and realized revenue	‹60,334›	‹9,673›
Revenue recognition difference	570	4,658
Expenditure recognition difference	‹7,729›	14,323
Salary augmentation	‹2,914›	-0-
Budgetary adjustments	-0-	‹263›
Excess of Revenues and Other Sources over Expenditures and Other Uses (GAAP basis)	$ 17,827	$ 10,785

There were no expenditures in excess of appropriations or authorizations in the individual funds for the year.

D. Fund Equity Restatements - In fiscal year 1985, the following fund type classifications were changed: the Offender's Employment Fund was changed from special revenue fund to expendable trust fund; the WICHE Student Loan Fund from a nonexpendable trust to an expendable trust; and the Abandoned Property Trust from an expendable trust to an agency fund. These changes have been reported in the accompanying financial statements by restating beginning fund balance as shown below, expressed in thousands. Corresponding restatements of 1984 financial statements have been accomplished to make them comparable with the 1985 financial statements.

	Combining Special Revenue Funds	Combining Fiduciary Funds
Fund balance as previously reported June 30, 1984	$ 150,337	$1,588,813
Reclassification of Offender's Employment Fund	‹189›	189
Reclassification of WICHE Student Loan Fund		‹1,231›
Reclassification of Abandoned Property Trust		‹100›
Fund balance as restated June 30, 1984	$ 150,148	$1,587,671

For the year ended June 30, 1985, fund equity in various funds was affected by residual equity transfers and adjustments for prior period errors/omissions. Additions ‹reductions› include the following:

Residual Equity Transfers:

General Fund	Appropriation to establish the Judicial College nonexpendable trust fund of ‹$2,500,000›; transfers made to close out the Prison Residence and the Prison Warehouse Funds of $305,003; and transfer from Motor Pool required by statute $9,500.	$‹2,185,497›

Prior Year Adjustments:

General Fund	Increase of $2,398,091 for interest on unmatured Treasurer's investments; decrease of $296,862 to write off inventory and investments; decrease of $380,699 to be consistent with audited statements of the Colorado River Commission and the Legislative Fund; increase of $60,000 to recognize appropriation to Forestry Nurseries as an advance; miscellaneous increases totaling $10,795.	1,991,325
Special Revenue Funds	Fund balance was increased in the following funds to properly account for interest on unmatured Treasurer's investments: Highway $528,794; Worker's Compensation and Safety $21,756; Department of Minerals $3,017; Blind Business Contingent $5,117; Dairy Commission $4,850; Mortgage Investors $803; Taxicab Authority $6,897; Higher Education Student Loan $32,135; Legislative Fund $32,645; Municipal Bond Bank $12,045; Beef Promotion $3,270; Fund balance was decreased by $200,270 in the Higher Education Student Loan fund to establish a liability for an advance from the federal government, previously unaccounted for; Fund balance was decreased by $22,929 in the Livstock Inspection Fund and increased by $22,929 in the Beef Promotion Fund to account for an erroneous deposit made in fiscal year 1984.	451,059
Capital Projects Funds	Fund balance was decreased by $134,068 in the Higher Education Capital Construction fund, and increased by $26,814 in the Special Higher Education Capital Construction Fund to correct a previous error in the allocation of slot machine tax revenues.	‹107,254›
Enterprise Funds	Retained Earnings was reduced in the following funds to record the liability for compensated absences: Prison Industry $7,812; Prison Farm $5,985; and Nevada Magazine $16,173. Retained earnings was decreased by $60,000 in Forestry Nurseries to recognize the Advance from the General Fund. Retained earnings was decreased in Prison Industry by $36,141 to properly reflect inventory. Retained earnings was increased by $141,233 in the Prison Farm to properly reflect assets. Additionally, $100,000 was reclassified from contributed capital to an advance in the Prison Farm Fund due to legislation passed in 1985.	‹84,878›
Internal Service Funds	Retained earnings was reduced in the following funds to record the liability for compensated absences: Highway Patrol Communications $5,298; Public Works Board Inspection $14,558; Buildings and Grounds $94,647; Motor Pool $13,897; Marlette Lake $3,470; General Services Communications $16,887; Insurance Premium Trust $2,679; General Services Operating $20,716; Personnel $85,980; Purchasing $33,215; Informational Services $76,064; Informational Facility $59,789; Printing $82,972. Retained earnings was increased in the following funds to properly account for assets and related depreciation and amortization: General Services Communications $34,457; Insurance Premium Trust $4,367; Informational Services $19,182; Retained earnings was decreased in the following funds to properly account for operations: Purchasing $1,662; Informational Facility $545. Retained Earnings was reduced by $1,926,130 in the Purchasing Fund to properly state nonoperating revenue ‹expenses›.	‹2,380,503›

	Additionally, Contributed Capital was increased and Retained Earnings reduced in the following funds in order to properly classify Equity: Highway Patrol Communications $208,840; Buildings and Grounds $127,996; Motor Pool $684,800; Harlette Lake $1,272,303; General Services Communications $13,917; Personnel $15,000; Purchasing $885,473; Information Facility $260,151; State Printing Fund $390,549.	‹3,859,029›
Fiduciary Funds	Fund balance was increased in the following funds to properly account for interest on unmatured Treasurer's investments: Care of Sites for Radioactive Waste Disposal $25,140; Human Resources Gift $1,925; Conservation Gift $20,239; Self-Insurance Trust $109,164; Indigent Accident Account $12,750; State Parks Gift $1,396; Historical Dedicated Trust $9,437; Prisoner's Personal Property $1,794; Supplemental CCRT Reserve $374; Subsequent Injury $6,839; Uninsured Employer's Claim $2,400; Permanent School $2,876; and Silicosis and Disabled Pensions $112,103. Fund balance was decreased by $189,319 in the Offenders Employment Fund to recognize a liability to inmates. Fund balance was increased by $171,991 in the Interim Finance Contingency Fund to recognize fiscal year 1985 expenditures recorded in fiscal year 1984. Fund balance was increased by $183,865 to recognize delinquent remittances of fines by Washoe County.	472,974

E. General Fixed Assets - A statement of changes in general fixed assets for the year ended June 30, 1985 is shown below (expressed in thousands).

	Land	Structures and Improvements	Furniture and Equipment	Construction in Progress	Totals
Balance, July 1, 1984	$ 17,824	$ 189,808	$ 20,122	$ 2,594	$ 230,348
Adjustments	7,184	‹69,195›	11,046	33,690	‹17,275›
Adjusted Balance, July 1, 1984	25,008	120,613	31,168	36,284	213,073
Additions	396	964	5,045	2,758	9,163
Deletions	-0-	-0-	‹237›	-0-	‹237›
Balance, June 30, 1985	$ 25,404	$ 121,577	$ 35,976	$ 39,042	$ 221,999

F. Interfund Accounts - A summary of interfund receivables and payables at June 30, 1985 is shown below (expressed in thousands):

	Receivables					
		Special Revenue Funds				
Payables	General Fund	Highway	Worker's Compensation and Safety	Legislative	Other	Debt Service
General	$ -0-	$ 1,163	$ 327	$ 681	$ 502	$ 26
Special Revenue:						
Highway	178	-0-	-0-	-0-	74	487
Worker's Compensation and Safety	59	2	-0-	-0-	-0-	-0-
Legislative	-0-	-0-	-0-	-0-	-0-	15
Other	757	197	-0-	-0-	34	-0-
Debt Service	248	-0-	-0-	-0-	-0-	-0-
Capital Projects	11	-0-	-0-	-0-	-0-	13
Enterprise	24	-0-	-0-	-0-	88	-0-
Internal Service:						
Purchasing	8	1	-0-	-0-	13	-0-
General Services Communication	51	-0-	4	-0-	2	-0-
Informational Services	-0-	-0-	-0-	-0-	-0-	-0-
Other	360	73	-0-	-0-	2	-0-
Fiduciary:						
Expendable Trust	476	-0-	-0-	-0-	-0-	-0-
Nonexpendable Trust	-0-	-0-	-0-	-0-	-0-	-0-
Pension Trust	-0-	-0-	-0-	-0-	-0-	-0-
Agency	19,802	2,159	-0-	-0-	495	-0-
University System	-0-	-0-	-0-	-0-	-0-	-0-
Totals	$ 21,974	$ 3,595	$ 331	$ 681	$ 1,210	$ 541

	Receivables					
			Internal Service Funds			
Payables	Capital Projects	Enterprise	Purchasing	General Services Communication	Information Services	Other
General	$ 22,669	$ 95	$ 793	$ 518	$ 440	$ 390
Special Revenue:						
Highway	-0-	-0-	409	64	25	97
Worker's Compensation and Safety	-0-	-0-	9	23	2	4
Legislative	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	74	141	98	20	84
Debt Service	-0-	-0-	-0-	-0-	-0-	-0-
Capital Projects	46	-0-	5	-0-	-0-	43
Enterprise	-0-	1	12	13	-0-	5
Internal Service:						
Purchasing	-0-	-0-	-0-	6	24	9
General Services Communication	-0-	-0-	2	-0-	3	53
Informational Services	-0-	-0-	9	3	-0-	68
Other	-0-	14	181	20	49	52
Fiduciary:						
Expendable Trust	-0-	-0-	16	1	-0-	30
Nonexpendable Trust	-0-	-0-	-0-	-0-	-0-	-0-
Pension Trust	-0-	-0-	-0-	-0-	-0-	-0-
Agency	-0-	-0-	-0-	-0-	-0-	-0-
University System	-0-	-0-	-0-	-0-	-0-	-0-
Totals	$ 22,715	$ 184	$ 1,577	$ 738	$ 563	$ 835

Payables	Receivables: Fiduciary Funds: Expendable Trust	Nonexpendable Trust	Pension Trust	Agency	University System	Totals
General	$ 5,326	$ 2,682	$ 250	$ 27,644	$ -0-	$ 63,506
Special Revenue:						
Highway	-0-	-0-	-0-	42	-0-	1,376
Worker's Compensation and Safety	-0-	-0-	-0-	-0-	-0-	99
Legislative	-0-	-0-	-0-	-0-	-0-	15
Other	-0-	-0-	156	-0-	-0-	1,553
Debt Service	-0-	-0-	-0-	-0-	-0-	248
Capital Projects	-0-	-0-	-0-	408	-0-	526
Enterprise	-0-	-0-	-0-	-0-	-0-	143
Internal Service:						
Purchasing	-0-	-0-	-0-	-0-	-0-	61
General Services Communication	-0-	-0-	-0-	-0-	-0-	115
Informational Services	-0-	-0-	-0-	-0-	-0-	80
Other	-0-	-0-	-0-	-0-	-0-	751
Fiduciary:						
Expendable Trust	-0-	62	-0-	-0-	-0-	585
Nonexpendable Trust	-0-	-0-	-0-	377	-0-	377
Pension Trust	-0-	-0-	224,370	-0-	-0-	224,370
Agency	12,578	88	-0-	-0-	-0-	35,122
University System	-0-	-0-	-0-	-0-	9,043	9,043
Totals	$ 17,904	$ 2,832	$ 224,776	$ 28,471	$ 9,043	$ 337,970

G. Principal Tax Revenues - The principal taxing authorities for the State of Nevada are the Nevada Tax Commission and the Nevada Gaming Commission.

The Nevada Tax Commission was created under NRS 360.010 and is the taxing and collecting authority for sales and use taxes. The sales and use taxes are imposed at a total rate of 5-3/4% on all taxable sales and taxable items of use and are due and payable to the tax commission monthly on or before the last day of the month following collection. The state receives 2% of the total collection with the balance being returned to the counties and school districts.

The Nevada Gaming Commission was created under NRS 463.022 and is the taxing and collecting authority for gaming taxes. The following sources account for gaming tax revenues:

Percentage Fees are the most substantial of several state levies on gaming. They are based upon gross revenue and are collected monthly in conjunction with license renewal. The fee is applied on a graduated basis at the following monthly rates:

3% of first $50,000 of gross revenue;
4% of next $84,000 of gross revenue;
5.75% of revenues in excess of $134,000.

Annual State Slot Machine Taxes are levied on the number of slot machines to be operated at the rate of $250.00 per machine per year. All revenue derived from this tax is directly paid over to the state's educational system. Casino Entertainment Taxes are imposed at the rate of 10% of all amounts paid for admission, merchandise, refreshment or service while the establishment is in an entertainment status as specified in NRS 463.401. This tax is required to be paid monthly. Flat Fee Collections are levied quarterly on the number of gambling games and slot machines operated. Nonrestricted licenses (those operating more than 15 slots or any number of games) remit $20 per quarter per machine and pay a fee at variable rates on the number of games operated as established in NRS 463.383. Restricted licensees (those having 15 or fewer slot machines and no table gaming) remit $35 to $55 per quarter per machine as prescribed in NRS 463.373. Annual License Fees are based on the number of gambling games operated, as described in NRS 463.380 and taxed at variable rates as prescribed in the same statute. 90% of this revenue gets distributed to the counties. Several Miscellaneous Collections are authorized and consist of: penalties and fines, manufacturer's and distributor's fees, advance payments, race wire fees, pari-mutuel wagering tax and other nominal miscellaneous items. The commission is given the authority under NRS 463.400 and 463.406 to assess a penalty on any licensee who fails to remit any license fee or tax provided for in the gaming licensing and control statutes, with the exception of slot machine tax. The penalty shall be in the amount of the license fee or tax evaded or not paid. This penalty is to be assessed and collected in the same manner as other gaming licensing control fees and taxes.

H. Investments - Investments held by the various funds at June 30, 1985, are summarized as follows (expressed in thousands):

	Cash With Treasurer	Special Revenue Funds	Enterprise Funds	Trust Funds
Time certificates of deposit	$ 54,850	$ 195	$ 17,607	$ 3,919
Bank repurchase agreements	161,500	-0-	-0-	-0-
U.S. government securities	50,425	849	184,268	15,018
Negotiable certificates of deposit	43,366	-0-	-0-	-0-
Marketable debt securities	-0-	-0-	120,668	626,192
Mortgages	-0-	-0-	464,449	152,912
Bonds	-0-	114,495	101,812	557,046
Debentures	-0-	-0-	11,023	5,285
Other investments	-0-	-0-	218,076	135,733
Total	$310,141	$115,539	$1,117,903	$1,496,105

NOTE 3 - LONG-TERM OBLIGATIONS

A. Constitutional Debt Limitation - Section 3, article 9 of the State Constitution limits the aggregate principal amount of the state's public debt to one per cent (1%) of the assessed valuation of the state as reported by the county assessors. Exempted from this limitation are debts authorized by the legislature that are incurred for the protection and preservation, or for obtaining the benefits, of any property or natural resources within the state. For the fiscal year ended June 30, 1985, the debt limit and its unused portion are computed as follows (expressed in thousands):

Debt limitation (1% of total assessed valuation)	$137,858
Bonds payable as of June 30, 1985, subject to limitation	48,890
Remaining Debt Capacity	$ 88,968

B. Property Tax Limitations - NRS 361.453, enacted by the 1979 Nevada Legislature, limits the total ad valorem tax levy for all public purposes to $3.64 per $100 of assessed valuation. Taxes levied for the payment of general obligation bond principal and interest enjoy a statutory priority over taxes levied for all other purposes where reduction is necessary to comply with the limitation. Assembly Bill No. 22, enacted by the 1985 Nevada Legislature, levied an ad valorem tax of 2 cents on each $100 of assessed valuation for the biennium commencing July 1, 1985, and ending June 30, 1987. Proceeds of the tax are appropriated to service the principal and interest on general obligation bonds due in each of those fiscal years.

C. Long-Term Obligations - Long-term obligations excluding Housing Division bonds (see Note 5b) at June 30, 1985, are comprised of the following (expressed in thousands):

	Interest Rate	Authorized	Issued	Principal/ Interest in Fiscal Yr. 1985	Principal Outstanding
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP					
General Obligation Bonds:					
Subject to Constitutional Debt Limit	5.00 - 9.20%	$ 50,840	$ 50,840	$ 10,676	$ 48,890
Exempt from Constitutional Debt Limit	4.40 - 13.00	143,339	143,339	11,360	135,530
Special Obligation Bonds Exempt From Constitutional Debt Limit - Highway Revenue Bonds	8.80 - 9.25	25,000	25,000	6,353	10,000
Total General Obligation Bonds		219,179	219,179	28,389	194,420
Capital Lease Obligations					1,215
Compensated Absences Obligations					14,131
Total General Long-Term Obligations					209,766

ENTERPRISE FUNDS:					
General Obligation Bonds Exempt From Constitutional Debt Limit	4.00 - 10.75	73,000	71,900	5,400	67,570
Colorado River Commission Federal Repayment Contract	3.25	244,500	197,252	4,136	195,638
Total General Obligations		317,500	269,152	9,536	263,208
Installment Purchase Obligations					6
Compensated Absences Obligations					75
Total Enterprise Funds					263,289
INTERNAL SERVICE FUNDS:					
Capital Lease Obligations					2,491
PENSION FUNDS:					
Note Payable, 8.5% Interest				26	214
CLARK COUNTY, NEVADA					
Exempt from Constitutional Debt Limit - Sewer Improvement Bonds Series A - July 1, 1977	4.50 - 6.00	28,730	13,730	968	11,930
Total Long-Term Obligations					$ 487,690

D. Changes in Long-Term Obligations - The following is a summary of changes in long-term obligations excluding Housing Division bonds (see Note 5b) for the fiscal year ended June 30, 1985 (expressed in thousands):

	General Long-Term Obligations	Enterprise Funds	Internal Service Funds	Pension Funds	Clark County Sewer Improvement Bonds
Obligations Outstanding at June 30, 1984	$ 191,258	$ 261,861	$ 2,538	$ 240	$ 12,275
Adjustments:					
Capital lease obligations	283	11	-0-	-0-	-0-
Compensated absences obligations	10,688	75	-0-	-0-	-0-
Adjusted Obligations Outstanding at June 30, 1984	202,229	261,947	2,538	240	12,275
New obligations incurred:					
Bonds	51,395				
Federal repayment contract		3,159			
Capital lease obligations	697		731		
Compensated absences obligations	12,556	75			
Obligations Retired:					
Redemptions - Bonds/notes	‹47,655›	‹1,813›		‹26›	‹345›
Capital lease obligations	‹343›	‹4›	‹778›		
Compensated absences obligations	‹10,688›	‹75›			
Obligations Outstanding at June 30, 1985	$ 208,191	$ 263,289	$ 2,491	$ 214	$ 11,930

E. Nevada Municipal Bond Bank - General obligation bonds have been issued through the Nevada Municipal Bond Bank (a special revenue fund) as authorized by NRS 350A. These bonds are subject to a statutory limitation of $200,000,000 and are exempt from the constitutional debt limitation. Proceeds from the bonds are used to purchase the validly issued general obligation bonds of the state's local governments to finance projects related to natural resources. The state anticipates that the debt service revenue it receives from the participating local governments will be sufficient to pay the debt service requirements of the state bonds as they become due. Seventeen projects were funded through the Nevada Municipal Bond Bank as of June 30, 1985 and total investments in local governments amounted to $114,495,000.

F. Refunded Debt - Three advance refunding bond series are outstanding. In each refunding transaction the original debt issues (refunded debt) were not retired. The proceeds of the refunding issues were used to purchase U.S. government securities, which were placed with a trustee in separate escrows for each refunding transaction, for the purpose of servicing the debt from the refunded issues. The assets in escrow, $44,421,366 as of June 30, 1985, together with interest earnings on the assets are considered to be sufficient to meet all debt service requirements on the refunded bonds. The outstanding amount of refunded debt was $41,130,000 as of June 30, 1985. These refunded bonds are considered to be extinguished debt.

G. Debt Service Requirements, General Obligation and Special Obligation Bonds - Debt service requirements for all general obligation and special obligation bonds outstanding at June 30, 1985, are summarized as follows (expressed in thousands):

	For the Fiscal Year Ending June 30								
	1986	1987	1988	1989	1990	1991-1995	1996-2000	2001-2005	2006-2033
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP									
General Obligation Bonds Serviced From:									
Consolidated Bond Interest and Redemption debt service fund									
Various General Obligation Bonds (General Fund appropriation)	$ 3,737	$ 3,734	$ 3,748	$ 3,751	$ 3,507	$ 15,054	$ 4,332	$ 2,675	$ -0-
Nevada Municipal Bond Bank Bonds (Municipal Bond Bank Fund)	13,745	13,735	13,837	14,663	14,736	73,500	59,477	30,075	-0-
University System Projects Bonds (Slot Machine Tax and user fees)	4,477	4,975	4,972	4,960	4,957	24,573	24,146	4,744	-0-
Total General Obligation Bonds	21,959	22,444	22,557	23,374	23,200	113,127	87,955	37,494	-0-
Special Obligation Bonds Serviced From:									
Highway Bonds debt service fund									
Highway Improvement Revenue Bonds (federal grant and Fuel Tax)	5,913	5,462	-0-	-0-	-0-	-0-	-0-	-0-	-0-
Total General Long-Term Obligations Account Group	27,872	27,906	22,557	23,374	23,200	113,127	87,955	37,494	-0-

ENTERPRISE FUNDS									
General Obligation Bonds Serviced From:									
Colorado River Commission State Water Treatment Facility Fund (user fees)	5,336	5,327	5,318	5,302	5,314	26,680	26,979	26,861	18,993
Federal Repayment Contract (user fees)	5,021	5,938	6,744	7,307	7,677	42,971	44,594	44,594	212,477
Total Enterprise Funds	10,357	11,265	12,062	12,609	12,991	69,651	71,573	71,455	231,470
CLARK COUNTY, NEVADA									
General Obligation Bonds Serviced From:									
Clark County, Nevada (user fees)	967	964	961	961	959	4,778	4,866	3,986	-0-
Total Bonds	$39,196	$40,135	$35,580	$36,944	$37,150	$187,556	$164,394	$112,935	$231,470

H. Amount Available in Debt Service Funds - At June 30, 1985, the amount in the Highway Improvement Revenue Bonds debt service fund available to service the special obligation Highway Improvement Revenue (Motor Vehicle Fuel Tax) Bonds was $1,478,125. $493,048 was available in the Consolidated Bond Interest and Redemption debt service fund at June 30, 1985. The $6,546 of unreserved fund balance is accrued interest on unmatured Treasurer's investments and is not considered to be available.

I. Bond Indenture Provisions - There are a number of restrictions and limitations contained in the the various bond indentures. The state is in compliance with the requirements of the bond covenants.

NOTE 4 - PENSIONS

The Nevada Legislature has provided for pension plans to accumulate and disburse retirement benefits to qualified employees of public employers and legislators. The Public Employees' Retirement Board administers the plans, which are the Public Employees' Retirement System (PERS) and the Legislator's Retirement System (LRS). A summary description of the plans follows.

A. Contributions - Under PERS, two contribution options are available. One option provides for employee and employer paid contributions each equaling 8% of the employee's monthly compensation, or 9% of such compensation for Police and Firemen Fund members. The other option provides for employer-paid contributions equaling 15% or 18%, respectively, of monthly compensation (which is less than under the split-contribution plan). LRS employee and employer contributions of 15% of compensation are paid by the employee and by the employer only when the Legislature is in session, every two years.

B. Benefits - Benefits are determined by the number of years of accredited service at the time of retirement and the member's highest average salary in any three consecutive years for PERS members. LRS members receive $25/month for each year of service. Vesting occurs after 10 years service for PERS members and after 6 years service for LRS members.

C. Actuarial Assumptions - The following is a summary of significant actuarial assumptions used to value plan assets:

Investment Yield: 8%
Salary: General salary increases and assumed payroll growth are 6 1/2%.
Retirement Age: Regular PERS members retire at an average age of 62 years. Police and firemen retire at an average age of 55 years. LRS members retire at an average age of 64 years.
Withdrawal Rates: Withdrawal rates range from 22.1% at 22 years to 1.6% at 57 years of age for regular members, 10.1% at 22 years to .8% at 52 years of age for police and firemen; and 80% after 12 years service for LRS members.
Disability Rates: The assumed rates of disability range from .03% at 22 years of age to .57% at 57 years of age for regular members and .05% at 22 years of age to 1.14% at 57 years of age for police and firemen.
Mortality Rates: The assumed mortality experience is projected by using the 1983 Group Annuity Mortality Table.
Presence and Age of Spouse: The assumed proportion of married employees vary by age and is based on national statistics compiled by the U.S. Social Security Administration. Additionally, it is assumed that female spouses are on the average three years younger than male spouses.

D. Funding - The basic funding objective is a level pattern of cost as a percentage of salary throughout an employee's working lifetime. The actuary used the "entry-age-normal-cost" method which is intended to meet this objective and result in a relatively level long-term employer contribution requirement as a percentage of salary.

E. Investments - The portfolio of investments is summarized as follows, at June 30, 1985 (expressed in thousands):

	Cost or Amortized Cost	Estimated Market Value
Bonds	$ 557,035	$ 555,216
Real property	26,303	26,303
Marketable equity securities	620,931	728,829
Secured loans	152,912	152,912
Short-term investments	105,631	105,631
Venture capital	3,665	3,665
Other	134	134
Totals	$ 1,466,611	$ 1,572,690

F. Unfunded Liability for Benefits - The total and unfunded accrued liabilities for regular members and police and firemen are as follows:

	Regular Members	Police and Firemen	Total
Liability for:			
Active employees	$1,500,367,500	$311,138,300	$1,811,505,800
Inactive members	44,986,800	13,454,600	58,441,400
Pensioners and beneficiaries	543,626,400	97,997,100	641,623,500
Survivors	19,506,400	3,515,400	23,021,800
Total Accrued Liability at Latest Valuation Date, June 30, 1984	2,108,487,100	426,105,400	2,534,592,500
Net Assets, June 30, 1985	1,289,773,089	224,370,181	1,514,143,270
Total Unfunded Accrued Liability	$ 818,714,011	$201,735,219	$1,020,449,230

Due to the date of the most recent actuarial report, the unfunded liability may vary at June 30, 1985. The effect of such variance is not determinable.

The unfunded accrued liability, which amounts to approximately one billion dollars is to be amortized over a period of 40 years from July 1, 1984. The method of amortizing the unfunded accrued liability is the "level percentage-of-payroll method", under which the dollar amounts of calculated amortization payments increase at the rate of 6 1/2% per year or in direct proportion to the assumed annual rate of growth in total covered payroll.

The total unfunded accrued liability for LRS members as of January 1, 1985 follows:

Total accrued liability	$2,668,000
Assets at cost	1,116,500
Unfunded Accrued Liability	$1,551,500

Based on the benefit provisions of the Legislators' Retirement System of Nevada, the characteristics of system members as of January 1, 1985, and the actuarial assumptions outlined in the previous section, the calculated level annual state contribution required to meet the normal cost of the system and to amortize the unfunded accrued liability over 40 years from January 1, 1985 is $155,100, determined as follows:

State normal cost	$ 29,500
Annual payments required to amortize unfunded accrued liability ($1,551,500) over 40 years from July 1,1985	125,600
Total Calculated State Contribution Requirement	$ 155,100

NRS 218.2387 was amended during the 1985 Legislative Session to provide for increased annual state contributions, which are actuarially determined to be sufficient to provide LRS with enough funds to pay all benefits for which LRS will be liable, effective in the fiscal year beginning July 1, 1985. State appropriations of $200,000 have been received subsequent to year end.

The Judicial Retirement System - The judges and the justices of the Supreme Court have been granted special retirement provisions by various legislatures. The funding for these provisions is from the General Fund, without contributions required of the justices or judges. No actuarial review or valuation has been made to determine the liability incurred by the special retirement provisions. As a result, there exists an undetermined liability of the General Fund. The administration of the special retirement provisions has been assigned to the Clerk of the Supreme Court.

State Employees' Deferred Compensation Plan - In 1980 a deferred compensation plan was established for state employees. The costs of administering and funding the plan are the responsibility of the employees participating in the plan. The state makes no contributions. Pursuant to the United States Internal Revenue Code and Nevada Revised Statutes, all amounts of compensation deferred and all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights remain solely the property and rights of the state, subject only to the claims of its general creditors, until made available to the participants in the program or their beneficiaries. The Deferred Compensation Fund financial statements included in the fiduciary funds combining statement were compiled from unaudited information supplied by those financial institutions administering the plan's various investment options.

NOTE 5 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

A. The state is reporting six enterprise funds which provide water; housing loans to low-income families; worker's compensation insurance; prison inmate industry services; a magazine to promote tourism; and plants for conservation purposes. Segment information for the fiscal year ended June 30, 1985, is as follows (expressed in thousands):

	Colorado River Commission	Housing Division	Industrial Insurance	Dept. of Prisons	Nevada Magazine	Forestry Nurseries	Total
OPERATING REVENUES	$ 18,579	$ 61,721	$168,280	$ 725	$ 770	$ 110	$ 250,185
DEPRECIATION AND AMORTIZATION EXPENSE	5,474	5	-0-	22	3	11	5,515
OPERATING INCOME OR (LOSS)	2,957	7,624	15,615	71	(321)	8	25,954
OPERATING TRANSFERS IN	-0-	-0-	-0-	-0-	283	27	310
NET INCOME OR (LOSS)	(6,280)	7,624	15,615	71	(39)	35	17,026
CURRENT CAPITAL:							
Contributions	3,313	-0-	-0-	181	67	-0-	3,561
PLANT, PROPERTY AND EQUIPMENT:							
Additions	594	27	4,805	229	9	-0-	5,664
Deletions	98	43	163	28	-0-	-0-	262
WORKING CAPITAL:							
Current assets	3,555	209,277	518,090	567	255	180	730,924
Current liabilities	1,237	17,663	464,374	87	69	39	483,469
NET WORKING CAPITAL	2,318	190,614	53,716	480	186	141	247,455
BONDS AND OTHER LONG-TERM LIABILITIES:							
Payable From operating revenues	263,208	614,011	-0-	290	-0-	38	877,547
Payable From other sources	5,316	-0-	18,921	-0-	-0-	-0-	24,237
EQUITY:							
Total assets	239,261	671,701	543,350	773	268	227	1,455,580
Total liabilities and deferred credits	271,496	635,852	483,295	377	415	77	1,391,512
TOTAL EQUITY	(32,235)	35,849	60,055	396	(147)	150	64,068

B. Nevada Housing Division - The Nevada Housing Division was established in 1975 in the Department of Commerce to encourage the investment of private capital and stimulate the financing of housing through the use of public financing to provide mortgage loans from mortgage lenders. The division is currently authorized to issue its bonds, notes, and other obligations in an aggregate amount not to exceed $1,250,000,000 which shall not constitute a debt of the State of Nevada.

Loans Receivable - The division has developed various programs to achieve its objectives. Under the several single-family mortgage purchase programs mortgage loans receivable earn interest at rates ranging from 7% to 14% per annum and have initial periods which may extend to 30 years. The various multi-unit mortgage loans receivable are collateralized by deeds of trust and earn interest at rates ranging from 6.0% to 11.5% per annum. Under the various loans to lenders programs loans receivable represent general obligations of the mortgage lenders.

Loans receivable are collateralized by real property; obligations of the United States of America or of certain specified agencies or instrumentalities thereof; obligations of certain states; or by FHA insured, VA guaranteed or privately insured and uninsured mortgages. Periodic evaluation of loans receivable is made to determine if a charge against operations for possible loan losses will be required. No provisions were considered necessary at June 30, 1985.

Restricted Assets - A portion of cash, investments and interest receivable of the division are restricted as of June 30, 1985, in accordance with provisions of certain general bond certificates or trust indentures, and are summarized as follows (expressed in thousands):

Cash	$ 128
Investments	73,454
Interest receivable	1,965
	$75,547

Bonds Payable - Bonds issued in annual series from 1976 to 1985 are payable in various amounts with scheduled maturities from April 1, 1986, to February 15, 2018, including interest at rates from 4.55% to 14%. Each issue is payable solely from, and secured by a pledge of, one or more of the following:

1. Proceeds from the sale of bonds.
2. Earnings realized from the investment of bond proceeds.
3. The division's rights and interest in all purchased mortgage loans, loans to lenders, deeds of trust, mortgage insurance and hazard insurance.
4. Recoveries of principal and interest, whether by scheduled payments, loan prepayments, or disposition of collateral.
5. Project revenues from multi-unit developments after permanent financing has been provided.

Scheduled bond maturities at June 30, 1985 are as follows (expressed in thousands):

Year Ending June 30	
1986	$ 14,381
1987	13,561
1988	14,126
1989	16,861
1990	25,831
1991 and after	529,887
	$614,647

C. State Industrial Insurance System (SIIS) - The State Industrial Insurance System is a separate self-supporting agency of the State of Nevada which provides insurance to employers against liability for workmen's compensation claims. The Department of Industrial Relations (DIR) regulates all insurers under the Nevada Industrial Insurance Act and the Nevada Occupational Diseases Act. In accordance with the Acts, DIR's expenses are reimbursed by insurers. The system's share of DIR's expenses for the year ended June 30, 1985 amounted to $3,041,000.

Experience Dividends - SIIS declares dividends to policyholders based on its results of operations. Dividends must be declared by May 31 of the next fiscal year and paid by October 31. The amount declared is allocated to policyholders who have maintained adequate standards of safety or accident prevention based on the policyholders' individual premiums and loss experience. During fiscal year 1985, SIIS declared a $17,216,000 experience dividend for 1984 which was paid in October 1985. Experience dividends declared in 1984 totaling $9,795,000 were paid in October 1984. The experience dividend for 1985 has not been declared.

Retrospective premium rating plan and change in accounting estimate - Under the retrospective premium rating plan, premiums are adjusted annually for five years following the plan year based on individual employer's loss experience. Adjustments to the original premiums are paid to or collected from individual employers approximately six months after the end of each year. During 1984, SIIS developed an actuarial method of estimating payments due to/from employers for retrospective premium adjustments. As a result of this improved estimating procedure, on June 30, 1984 the system recorded retroactive premiums receivable totaling $5,918,000 which had not been recorded in prior years under the previous method used. This amount was credited to premiums earned in 1984.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

A. Under the provisions of two single-family programs, the Nevada Housing Division is committed to finance a total of $171,791,822. Single-family mortgage loans totaling $50,142,854 were purchased from lenders, and at June 30, 1985, the remainder, approximately $121,649,000, was invested in various investments.

B. SIIS is the defendant in a suit under which the plaintiff alleges that SIIS violated his civil rights by directing him to consult a certain doctor who administered an overdose of medicine causing the plaintiff to become permanently and totally disabled. Damages claimed by the plaintiff are approximately $8,000,000. Counsel for SIIS has moved for summary judgment.

SIIS is also involved in other litigation arising out of matters incident to the conduct of its insurance operations. In the opinion of management, resolution of the litigation described above as well as other litigation, will not have a materially adverse effect on SIIS' financial position.

C. Litigation is instituted from time to time against PERS which involves routine matters incident to the business conducted by PERS. In the opinion of legal counsel and management, the ultimate disposition of such litigation will not have a material effect upon the PERS financial statements.

D. Unbilled medical care expenditures for years 1985 and 1984 have not been recorded as a liability of the General Fund. $12,698,891 has been reserved in the General Fund balance and will be carried to year 1986. It is expected that $10,798,464 will be received as matching revenue from the federal government under medical assistance program, Medicaid; Title XIX.

E. The Self Insurance Trust Fund had an estimated $6,064,202 liability for incurred but not reported medical and dental claims at June 30, 1985.

F. The state has received federal grants for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

NOTE 7 - SUBSEQUENT EVENTS

A. Nevada Housing Division Bonds - In October, 1985, the Nevada Housing Division sold a total of $72,575,000 Single-Family Senior Bonds, 1985 Issue A, the last maturity of which is expected to be October 1, 2018, the interest rates on the bonds range from 7.25% to 9.60%. Concurrently, the division sold $3,030,000 Single-Family Subordinate Bonds, 1985 Issue A at an interest rate of 11.25%. The last maturity of these bonds is expected to be 1998. Proceeds from the sale of the bonds will be used to purchase from lending institutions federally insured or guaranteed mortgage loans for the financing of residential housing for persons of low or moderate income in the state.

B. General Obligation Bonds - The following bonds have been issued after June 30, 1985:

$16,500,000 Series December 1, 1985 General Obligation (Limited Tax) Reservoir fully registered serial bonds due in annual installments of $370,000 to $1,805,000 plus interest through February 1, 2005, callable on or after February 1, 1996 but before January 31, 1996 at par plus a premium of 1% to 2% until January 31, 1996 and at par thereafter. Payment of the principal and interest shall be made from the Consolidated Bond Interest and Redemption Fund. The bonds are subject to the constitutional debt limit.

$9,980,000 Series December 1, 1985, General Obligation (Limited Tax) fully registered Serial Bonds (Nevada Municipal Bond Bank Project No. 18 and 19) due in annual installments of $80,000 to $985,000 plus interest at 6% to 8.5% through September 1, 2005, callable on or after September 1, 1995 at par plus a premium of .5% to 2.0% through August 31, 1999 and at par thereafter. Payments are to be made by the Consolidated Bond Interest and Redemption Fund from the principal and interest received into the Municipal Bond Bank special revenue fund from the local government projects. The bonds are exempt from the constitutional debt limitation.

$2,980,000 Series August 1, 1985 General Obligation (Limited Tax) Bonds (Nevada Municipal Bond Bank Refunding Project No. 11), serial bonds due in annual installments of $95,000 to $315,000 plus interest through June 1, 2002, callable on or after June 1, 1996 at par plus a premium of .5% to 2.0% until May 31, 1999 and at par thereafter. Payments are to be made by the Consolidated Bond Interest and Redemption Fund from the principal and interest received into the Municipal Bond Bank special revenue fund from the local government projects. The bonds are exempt from the constitutional debt limitation. The proceeds of the bonds were used to purchase U.S. government securities, which were placed with a trustee in an escrow account for the purpose of servicing the debt from the refunded issue, State of Nevada, General Obligation (Limited Tax) Bonds, Series June 1, 1982B (Nevada Municipal Bond Bank Project No. 2).

$46,965,000 Series 1985A, General Obligation (Limited Tax) Hoover Uprating Bond Anticipation Interim Debentures, fully registered due in full principal amount plus interest on December 1, 1989, callable on or after December 1, 1987 at par plus a premium of 0.25% to 0.5% until May 31, 1989 and at par thereafter. The debentures are not subject to constitutional debt limitation.

General Fund

State General Fund (NRS 353.323) Receives all revenue and accounts for expenditures associated with government which are not required to be accounted for in another fund.

State of Nevada
Comparative Balance Sheet
General Fund
June 30, 1985 and 1984

Exhibit B-1

	June 30, 1985	June 30, 1984	Increase (Decrease)
ASSETS			
Cash and pooled investments	$ 159,509,885	$ 117,503,703	$ 42,006,182
Investments (at cost)	-0-	100,000	(100,000)
Accounts receivable	5,701	2,820,440	(2,814,739)
Taxes receivable	32,839,932	14,046,842	18,793,090
Accrued interest and dividends	5,521,139	2,630	5,518,509
Interfund receivables	21,974,345	25,825,402	(3,851,057)
Due from other governments	8,489,313	4,181,079	4,308,234
Inventory	-0-	196,862	(196,862)
Prepaid expenses	97,560	-0-	97,560
Advance to other funds	3,268,677	3,481,984	(213,307)
Total Assets	$ 231,706,552	$ 168,158,942	$ 63,547,610
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable and accruals	$ 23,486,452	$ 12,555,040	$ 10,931,412
Interfund payables	63,505,861	31,813,218	31,692,643
Due to other governments	3,291,055	-0-	3,291,055
Deferred revenue	166,209	551,008	(384,799)
Other liabilities	1,764,501	1,380,061	384,440
Total Liabilities	92,214,078	46,299,327	45,914,751
Fund Balance:			
Reserved:			
Encumbrances and contracts	533,111	533,116	(5)
Inventory	-0-	196,862	(196,862)
Advances	3,268,677	3,481,985	(213,308)
Balances forward	64,688,273	35,218,420	29,469,853
Other	1,055,342	1,092,544	(37,202)
Unreserved	69,947,071	81,336,688	(11,389,617)
Total Fund Balances	139,492,474	121,859,615	17,632,859
Total Liabilities and Fund Balances	$ 231,706,552	$ 168,158,942	$ 63,547,610

State of Nevada
Comparative Statement of Revenues, Expenditures and Changes in Fund balance
General Fund
For the Fiscal Years Ended June 30, 1985 and 1984

Exhibit B-2

	June 30, 1985	June 30, 1984	Increase (Decrease)
Revenues:			
Federal	$ 137,191,688	$ 122,219,957	$ 14,971,731
Gaming taxes, fees, licenses	213,681,254	194,913,626	18,767,628
Sales taxes	159,216,484	143,769,730	15,446,754
Other taxes	61,165,513	56,655,449	4,510,064
Licenses, fees and permits	13,342,272	13,123,731	218,541
Sales	694,153	668,612	25,541
Charges for services	9,918,231	8,835,925	1,082,306
Interest	18,906,598	12,109,712	6,796,886
Other	7,385,102	6,861,167	523,915
Total Revenues	621,501,295	559,157,929	62,343,366
Expenditures:			
General government	23,584,466	19,419,739	4,164,727
Health and social services	174,897,556	176,295,866	(1,398,310)
Education and support services	250,222,827	235,200,809	15,022,018
Law, justice and public safety	59,337,338	50,496,373	8,840,965
Regulation of business	15,112,875	13,733,949	1,378,926
Recreation and resource development	31,955,421	29,785,462	2,169,959
Debt service	465,663	229,493	236,170
Total Expenditures	555,576,146	525,161,691	30,414,455
Excess of Revenues over (under) Expenditures	65,925,149	33,996,238	31,928,911
Other Financing Sources (Uses):			
Proceeds from install.pur./cap.lease	266,028	263,133	2,895
Proceeds from sale of bonds	-0-	10,197,379	(10,197,379)
Operating transfers in	10,460,049	10,312,582	147,467
Operating transfers out	(58,824,195)	(9,254,960)	(49,569,235)
Total Other Financing Sources (Uses)	(48,098,118)	11,518,134	(59,616,252)
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	17,827,031	45,514,372	(27,687,341)
Beginning fund balances	121,859,615	76,259,473	45,600,142
Adj to beginning fund balances	1,991,325	602,697	1,388,628
Beginning Fund Balances as Adjusted	123,850,940	76,862,170	46,988,770
Residual equity transfers	(2,185,497)	(516,927)	(1,668,570)
Fund Balances - June 30	$ 139,492,474	$ 121,859,615	$ 17,632,859

Special Revenue Funds

Highway (NRS 408.235) Accounts for federal funds and for motor vehicle fuel taxes and other charges assessed on the operation of vehicles on public highways. Monies are used for the maintenance, regulation and construction of public highways.

Unemployment Compensation Administration (NRS 612.605) Accounts for resources used in administration of the Unemployment Compensation Law.

Fort Mohave Valley Development (NRS 321.520) Records the purchase and sale of lands for the development of the Fort Mohave Valley.

Mobile Home Parks Regulation (NRS 118B.185) Accounts for the annual fee collected from owners of mobile home parks, which is used to pay all expenses of enforcing regulations.

Worker's Compensation and Safety (NRS 616.423) Records assessments on insurers and the use of those assessments for compensation of injured workers and for administration of regulations for employee safety.

Flood Control (NRS 543.040) Accounts for taxes, charges and other designated revenues used for flood control projects as directed by legislation.

Parks Marina Development (NRS 365.535) Accounts for a portion of the fuel tax used by recreational watercraft. This portion is used for the development and operation of boating facilities.

Water Distribution (NRS 533.290) Accounts for special taxes on water users to cover expenses associated with the administration of adjudicated stream systems or water districts.

Real Estate Education, Research and Recovery (NRS 645.842) Accounts for monies reserved to pay legal judgments against real estate licensees. Balances exceeding $50,000 may be used for real estate education and research.

Racing Commission (NRS 466.080) Accounts for revenues and expenditures associated with the administration of the Nevada Racing Act.

Department of Minerals (NRS 513.103) Accounts for the revenues and expenditures for the administration of the Department of Minerals and the Commission on Mineral Resources.

Pollution Control (NRS 445.700) Accounts for the fees and expenditures related to implementing engine emission control programs.

Business Enterprise Contingent (NRS 426.675) Accounts for monies received for the establishment and operation of vending stands and the use of those monies for merchandise and the purchase, maintenance or replacement of vending stands for the benefit of blind operators.

Youth Training Center Farm Contingent (NRS 210.150) Accounts for the proceeds from sales of hay, grain, produce and livestock. Proceeds are used for supplies and equipment needed by the center.

Prison Residence (NRS 209.191) Accounts for rent revenue charged for occupancy of prison residences. Monies are used for improvement and construction of prison residences by prison labor.

Insurance Examination (NRS 679B.300) Accounts for charges for examining the transactions, accounts, records and assets of authorized insurers.

Public Service Commission Regulatory (NRS 703.147) Accounts for the monies collected by the commission, which are used for the supervision and regulation of public utilities.

Tourism Promotion (NRS 231.250) Accounts for monies appropriated for the support of the Commission on Tourism.

Agriculture Registration and Enforcement (NRS 561.385) Accounts for fees imposed to support the regulation and registration of the sales and uses of pesticides, fertilizers and antifreeze.

Livestock Inspection (NRS 561.344) Records fees imposed by Statute and the use of those fees for the protection of cattle, horses and other livestock from theft.

Apiary Inspection (NRS 561.365) Accounts for the fees imposed for the registration of bee colonies used for inspection of colonies and disease control.

Sheep Inspection (NRS 562.170) Records the collection of taxes levied on sheep to be used to protect the sheep industry from communicable diseases.

Woolgrower Predatory Animal Control (NRS 567.120) Records the collection of a special tax on sheep to be used for predatory animal control.

Financial Institutions Investigative (NRS 232.285) Accounts for fees received in connection with licensing of financial institutions. Monies are used for the expenses of investigating financial institutions.

Dairy Commission (NRS 584.460) Accounts for all fees associated with the stabilization and marketing of milk and cream. The monies are used for costs associated with the enforcement of laws on milk and cream products.

Civil Air Patrol (NRS 365.565) Accounts for taxes on aviation fuel used for the support of the Nevada Wing of the Civil Air Patrol.

Employment Security (NRS 612.615) Accounts for monies collected as interest on past due contributions, forfeitures, judgments, etc., for the purpose of administering the employment security laws.

Mortgage Investors (NRS 645B.053) Accounts for fees collected from licensees in lieu of bonds and expenses of satisfying claims against licensed mortgage companies.

State Engineers Water License (NRS 533.080) Accounts for fees and costs related to the certification of a state water right surveyor.

Offenders Store (NRS 209.221) Accounts for monies received for the benefit of offenders through contributions, and other sources.

Gaming Investigative (NRS 463.331) Accounts for the suitability investigation expenses directly charged to gaming license applicants. The balance in excess of $2,000 must be deposited to the general fund each fiscal year-end.

Taxicab Authority (NRS 706.8825) Accounts for fees and charges collected in counties under the jurisdiction of the Taxicab Authority used to defray the cost of regulating taxicabs in that county.

Insurance Division Regulatory (NRS 689.385) Accounts for fees and charges levied for the regulation of funeral service contracts.

Continuing Education of District Court Judges (NRS 3.027) Accounts for the costs of continuing education of District Judges. Resources are provided through appropriation from the general fund.

Management of Hazardous Waste (NRS 459.530) Accounts for proceeds from agreements, charges, interest and penalties for hazardous waste disposal. Revenue derived is to be expended for the costs of monitoring and managing hazardous waste.

Youth Training Center - ESEA Chapter II Accounts for federal funds allocated under the Elementary Secondary Education Act, Chapter II.

Verification of Insurance (NRS 482.480) Accounts for the $50.00 fee collected by Department of Motor Vehicles to to reinstate the registration of a motor vehicle suspended (per NRS 485.385) for failure to insure the vehicle.

Alfalfa Seed Research and Promotion (NRS 561.409) Accounts for special assessments levied on alfalfa seed grown in the state. Resources generated are used for research, marketing and administrative expenses.

Higher Education Student Loan (NRS 385.107) Accounts for monies (including federal) received and used in the higher education student loan program.

Insurance Recovery (NRS 679B.305) Accounts for recovery fund fees received from insurance licensees. Resources are used to satisfy claims against licensees and for education and research.

Insurance Division National Association (NRS 680B.070) Accounts for fees on authorized insurers used for paying the assessment levied upon the state by the National Association of Insurance Commissioners.

Real Estate Investigation (NRS 119.150) Accounts for the expenses and charges related to real estate license investigation and inspection.

Adjudication Emergency (NRS 532.200) Accounts for the expenses incurred in litigation affecting any stream system in the state. The resources for the fund are recovered costs.

Manufactured Housing (NRS 489.491) Accounts for fees and expenditures to enforce regulations on manufactured homes and travel trailers.

Education and Recovery - Manufactured Housing (NRS 489.4971) Accounts for fees charged to manufactured housing licensees. Resources are used to satisfy claims against licensees and for education regarding manufactured homes.

Emergency Employment Act Accounts for the receipts, disbursement and administrative fees related to the Federal Comprehensive Employment and Training Act (Public Law 95-524) The program was transferred to the State Job Training Office in fiscal year 1985.

Highway Safety Program Planning (NRS 223.200) Records legislative appropriations, donations and federal funds to be used in the preparation of the highway safety program.

Highway Patrol Special (NRS 482.480) Accounts for a $4 special fee charged on each motor vehicle registration to provide supplementary highway patrolmen.

Consumer Advocate (NRS 228.340) Accounts for monies collected and used to defray the costs of the Office of Consumer's Advocate.

Compensation Victims of Crime (NRS 217.260) Accounts for the costs of investigations, hearings and compensation awards to victims of certain crimes. Resources are the recovery of damages from offenders.

Donated Commodities (NRS 333.124) Records the costs incidental to the acquisition of commodities donated by the federal government.

Social Security Administration (NRS 287.210) Accounts for expenditures relating to the participation of state employees in the old-age and survivors insurance system embodied in the Social Security Act. Resources are from assessment on political subdivisions who are not eligible for participation in the Public Employee's Retirement System.

Colorado River Commission (NRS 538.191) Accounts for revenues and expenditures related to the sale or lease of water or power from the Colorado River and Power System.

Deferred Compensation Administration (NRS 287.330) Accounts for monies associated with state deferred compensation programs.

Health Division Federal (NRS 439.015) Accepts and disburses any money appropriated by the United States Congress and allocated to the state for health purposes.

Colorado River Research and Development (NRS 538.191) Accounts for the costs of engineering studies, analysis and other efforts necessary in the development of sources of water or power from the Colorado River.

Legislative (NRS 218.085) Accounts for general fund appropriations established for the operation of the legislature and the Legislative Counsel Bureau.

Attorney General Special (NRS 228.096) Accounts for the costs of licensing and investigating private investigators, and recoveries from unfair trade practices.

Racketeering Revenue (NRS 207) Accounts for expenses related to investigations and legal actions concerning racketeering. Resources for the fund are obtained from civil or criminal forfeitures or settlements related to racketeering. Balances in excess of $50,000 revert to the general fund.

Colorado River Commission Power and Water (NRS 538.191) Accounts for the purchase and sales of water and power not associated with the Southern Nevada Water System.

Adjutant General Special Armory (NRS 412.108) Accounts for one half of all monies paid for the rental or use of a state armory. The monies are restricted to the repairs and maintenance of state armories or arsenals.

Carey Act (NRS 324.080) Accounts for the proceeds of the sale of Carey Act lands. The monies may be used for expenses related to the administration of Carey Act land.

Surplus Property Administration (NRS 333.490) Accounts for the charges and expenses related to the distribution of federal surplus property to eligible institutions and organizations.

Municipal Bond Bank (NRS 350A.190) Accounts for revenue and expenditures associated with buying local government bonds from the proceeds of state general obligation bonds. Local projects financed through the bond bank must be related to the preservation of natural resources and property.

Nevada Beef Promotion (NRS 561.407) Accounts for a special tax levied on cattle. Proceeds are used by the Beef Industry Council and the Nevada Beef Council.

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1985

	Highway	Unemployment Compensation Administration	Fort Mohave Valley Development	Mobile Home Parks Regulation	Worker's Compensation and Safety	Flood Control
ASSETS						
Cash and pooled investments	$ 23,047,370	$ 55,172	$ 1,081,100	$ 5,274	$ 1,165,474	$ 249,600
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	6,298,441	139	-0-	-0-	115	-0-
Taxes receivable	929,630	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	12,445	-0-	46,901	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	3,594,392	22,770	-0-	-0-	338,636	-0-
Due from other governments	-0-	1,140,090	-0-	-0-	84,245	-0-
Inventory	9,514,748	272,165	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-	-0-	-0-
Restricted assets	21,255,094	-0-	-0-	-0-	947,006	-0-
Other assets	1,663	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 64,641,336	$ 1,490,336	$ 1,093,545	$ 5,274	$ 2,574,377	$ 249,600
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 12,984,927	$ 1,079,556	$ 246	$ -0-	$ 193,786	$ -0-
Interfund payables	1,374,754	113,802	10,438	-0-	99,180	-0-
Due to other governments	34,437	3,111	-0-	-0-	1,926	-0-
Payable from restricted assets	21,255,094	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Advance from federal government	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	239,302	1,195	-0-	-0-	947,006	-0-
Deferred revenue	-0-	-0-	-0-	5,274	22,883	-0-
Total Liabilities	35,888,514	1,197,664	10,684	5,274	1,264,781	-0-
Fund Balances:						
Reserved:						
Encumbrances and contracts	1,636,748	1,461	-0-	-0-	50,526	-0-
Inventory	9,514,748	272,165	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	17,601,328	19,046	1,082,861	-0-	1,251,070	249,600
Total Fund Balances	28,752,824	292,672	1,082,861	-0-	1,309,596	249,600
Total Liabilities and Fund Balances	$ 64,641,338	$ 1,490,336	$ 1,093,545	$ 5,274	$ 2,574,377	$ 249,600

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1985

	Parks Marina Development	Water Distribution	Real Estate Ed., Research, and Recovery	Racing Commission	Department of Minerals	Pollution Control
ASSETS						
Cash and pooled investments	$ 202,359	$ 406,416	$ 234,022	$ 376	$ 186,917	$ 907,205
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	-0-	-0-	1,600	-0-	11,718	27
Taxes receivable	-0-	2,188	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	-0-	1,764	-0-	3	11,633	123,981
Due from other governments	-0-	-0-	-0-	-0-	8,798	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 202,359	$ 410,368	$ 235,622	$ 379	$ 219,066	$ 1,031,213
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 7,200	$ 17,911	$ 2,509	$ 225	$ 14,840	$ 57,272
Interfund payables	-0-	998	2,749	536	2,991	9,089
Due to other governments	-0-	-0-	-0-	-0-	5,500	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Advance from federal government	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities	7,200	18,909	5,258	761	23,331	66,361
Fund Balances:						
Reserved:						
Encumbrances and contracts	-0-	-0-	-0-	-0-	-0-	6,627
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	195,159	391,459	230,364	(382)	195,735	958,225
Total Fund Balances	195,159	391,459	230,364	(382)	195,735	964,852
Total Liabilities and Fund Balances	$ 202,359	$ 410,368	$ 235,622	$ 379	$ 219,066	$ 1,031,213

Business Enterprise Contingent	Youth Training Center Farm Contingent	Prison Residence	Insurance Examination	Public Service Commission Regulatory	Tourism Promotion
$ 299,278	$ 1,492	$ 1,342	$ 357,138	$ 1,149,492	$ 550,295
-0-	-0-	-0-	-0-	-0-	-0-
25,247	-0-	-0-	78,758	748	20
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
12,654	-0-	-0-	-0-	33,885	672
1,950	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 339,129	$ 1,492	$ 1,342	$ 435,896	$ 1,184,125	$ 550,987
$ 8,646	$ 722	$ -0-	$ 18,546	$ 249,415	$ 196,908
238	-0-	1,342	53,455	29,683	143,274
-0-	-0-	-0-	-0-	378	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	78,351	1,806
8,884	722	1,342	72,001	357,827	341,988
-0-	-0-	-0-	-0-	9,377	27,519
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
330,245	770	-0-	363,895	816,921	181,480
330,245	770	-0-	363,895	826,298	208,999
$ 339,129	$ 1,492	$ 1,342	$ 435,896	$ 1,184,125	$ 550,987

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1985

	Agriculture Registration and Enforcement	Livestock Inspection	Apiary Inspection	Sheep Inspection	Woolgrower Predatory Animal Control	Financial Institutions Investigative
ASSETS						
Cash and pooled investments	$ 201,218	$ 277,966	$ 15,936	$ 25,511	$ 54,076	$ 20,574
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	2,057	15,941	224	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	13	23,268	70	-0-	1	-0-
Due from other governments	-0-	4,280	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 203,284	$ 321,455	$ 16,230	$ 25,511	$ 54,077	$ 20,574
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 7,432	$ 43,197	$ 1,706	$ 419	$ -0-	$ 250
Interfund payables	705	5,174	298	-0-	-0-	148
Due to other governments	-0-	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Advance from federal government	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	1,855	-0-	-0-	-0-	-0-
Total Liabilities	8,137	50,226	2,004	419	-0-	398
Fund Balances:						
Reserved:						
Encumbrances and contracts	2,863	3,906	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	192,284	267,323	14,226	25,092	54,077	20,176
Total Fund Balances	195,147	271,229	14,226	25,092	54,077	20,176
Total Liabilities and Fund Balances	$ 203,284	$ 321,455	$ 16,230	$ 25,511	$ 54,077	$ 20,574

Dairy Commission	Civil Air Patrol	Employment Security	Mortgage Investor's	State Engineers Water License	Offenders Store
$ 324,150	$ 27,503	$ 127,799	$ 79,979	$ 38,227	$ 23,351
-0-	-0-	1,044,385	-0-	-0-	-0-
777	-0-	-0-	-0-	735	7,950
40,620	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
14,164	2,500	-0-	3,593	-0-	314
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 379,711	$ 30,003	$ 1,172,184	$ 83,572	$ 38,962	$ 31,615
$ 28,501	$ -0-	$ 24,420	$ 79,979	$ 7	$ 8,211
7,206	-0-	-0-	-0-	838	5,898
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	30,000	-0-	-0-	-0-	-0-
35,707	30,000	24,420	79,979	845	14,109
1,805	-0-	1,532	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
342,119	3	1,146,152	3,593	38,117	17,506
343,924	3	1,147,684	3,593	38,117	17,506
$ 379,711	$ 30,003	$ 1,172,184	$ 83,572	$ 38,962	$ 31,615

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1985

	Gaming Investigative	Taxicab Authority	Insurance Division Regulatory	Continuing Education of District Judges	Management of Hazardous Waste	Youth Training Center-ESEA Chapter II
ASSETS						
Cash and pooled investments	$ 1,620,268	$ 413,322	$ 6,230	$ 951	$ 46,526	$ 21,811
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	-0-	99,294	-0-	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	419	18,543	-0-	12,209	-0-	-0-
Due from other governments	-0-	-0-	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	14,564	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 1,635,251	$ 531,159	$ 6,230	$ 13,160	$ 46,526	$ 21,811
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 47,142	$ 107,221	$ -0-	$ 11,042	$ -0-	$ 6,949
Interfund payables	623,868	7,100	4,474	2,118	-0-	-0-
Due to other governments	380	2,296	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Advance from federal government	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	1,771	-0-	-0-	-0-	-0-	-0-
Deferred revenue	810,070	-0-	-0-	-0-	-0-	-0-
Total Liabilities	1,483,251	116,617	4,474	13,160	-0-	6,949
Fund Balances:						
Reserved:						
Encumbrances and contracts	-0-	1,614	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Other	150,000	-0-	-0-	-0-	-0-	-0-
Unreserved	2,000	412,928	1,756	-0-	46,526	14,862
Total Fund Balances	152,000	414,542	1,756	-0-	46,526	14,862
Total Liabilities and Fund Balances	$ 1,635,251	$ 531,159	$ 6,230	$ 13,160	$ 46,526	$ 21,811

Verification of Insurance	Alfalfa Seed Research and Promotion	Higher Education Student Loan	Insurance Recovery	Insurance Div. National Association	Real Estate Investigation
$ 41,000	$ 7,527	$ 1,865,480	$ 137,422	$ 19,060	$ 4,200
-0-	-0-	-0-	-0-	-0-	-0-
-0-	959	2,258	-0-	-0-	283
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
3,150	-0-	88,172	-0-	-0-	-0-
-0-	-0-	110,294	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 44,150	$ 8,486	$ 2,066,204	$ 137,422	$ 19,060	$ 4,483
$ 124	$ 2,500	$ 69,269	$ 6,334	$ 3,072	$ 464
26,173	-0-	1,881	4,244	6,330	250
-0-	-0-	43,039	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	200,270	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	1,400
26,297	2,500	313,659	10,578	9,402	2,114
-0-	-0-	5	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	1,167,946	-0-	-0-	-0-
17,853	5,986	584,594	126,844	9,658	2,369
17,853	5,986	1,752,545	126,844	9,658	2,369
$ 44,150	$ 8,486	$ 2,066,204	$ 137,422	$ 19,060	$ 4,483

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1985

	Adjudication Emergency	Manufactured Housing	Education and Recovery - Mfg Housing	Emergency Employment Act	Highway Safety Program Planning	Highway Patrol Special
ASSETS						
Cash and pooled investments	$ 3,265	$ 79,606	$ 93,144	$ -0-	$ 88,637	$ 2,284,664
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	-0-	-0-	-0-	-0-	74	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	-0-	-0-	-0-	-0-	3,720	400,390
Due from other governments	-0-	-0-	-0-	-0-	117,941	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 3,265	$ 79,606	$ 93,144	$ -0-	$ 202,372	$ 2,685,054
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ -0-	$ 21,364	$ -0-	$ -0-	$ 19,516	$ 211,062
Interfund payables	-0-	15,241	-0-	-0-	115,030	85,049
Due to other governments	-0-	-0-	-0-	-0-	61,469	1,961
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Advance from federal government	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities	-0-	36,605	-0-	-0-	196,015	298,072
Fund Balances:						
Reserved:						
Encumbrances and contracts	-0-	-0-	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	3,265	43,001	93,144	-0-	6,357	2,386,982
Total Fund Balances	3,265	43,001	93,144	-0-	6,357	2,386,982
Total Liabilities and Fund Balances	$ 3,265	$ 79,606	$ 93,144	$ -0-	$ 202,372	$ 2,685,054

Consumer Advocate	Compensation Victims of Crime	Donated Commodities	Social Security Administration	Colorado River Commission	Deferred Compensation Administration
$ 259,376	$ 22,353	$ 91,189	$ 13,882	$ 311,483	$ 179,640
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	8,485	-0-	28,034	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	7,697	-0-
-0-	-0-	-0-	-0-	-0-	-0-
77	7,417	21,268	-0-	99,058	-0-
-0-	-0-	23,099	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	526	-0-
$ 259,453	$ 29,770	$ 144,041	$ 13,882	$ 438,798	$ 179,640
$ 54,531	$ 2,552	$ 33,302	$ -0-	$ 60,066	$ -0-
1,327	1,174	52,657	-0-	-0-	155,626
-0-	-0-	8,931	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	662	-0-
-0-	-0-	-0-	-0-	-0-	-0-
55,858	3,726	94,890	-0-	60,728	155,626
725	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	526	-0-
202,870	26,044	49,151	13,882	377,544	24,014
203,595	26,044	49,151	13,882	378,070	24,014
$ 259,453	$ 29,770	$ 144,041	$ 13,882	$ 438,798	$ 179,640

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1985

	State Health Division Federal Funds	Colorado River Research and Development	Legislative Fund	Attorney General Special	Racketeering Revenue	CRC Power and Water
ASSETS						
Cash and pooled investments	$ 263,467	$ 89,579	$ 3,185,341	$ 78,372	$ -0-	$ 53,187
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	540	4,181	56,172	250	-0-	1,841,681
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	2,120	-0-	-0-	-0-	11,701
Other receivables	-0-	-0-	92,283	-0-	-0-	-0-
Interfund receivables	10,107	213,578	680,902	85	25,000	-0-
Due from other governments	178,200	-0-	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	630,950	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	36,578	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 452,314	$ 309,458	$ 4,602,126	$ 78,707	$ 25,000	$ 1,906,569
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 248,295	$ 42,368	$ 1,812,938	$ 7,100	$ -0-	$ 1,842,690
Interfund payables	34,778	649	-0-	637	-0-	70
Due to other governments	26,086	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Advance from federal government	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	520	-0-	13,881	27,855	-0-	40
Total Liabilities	301,671	43,017	1,826,819	35,592	-0-	1,842,798
Fund Balances:						
Reserved:						
Encumbrances and contracts	621	-0-	8,282	163	-0-	-0-
Inventory	-0-	-0-	630,950	-0-	-0-	-0-
Other	-0-	-0-	384,655	-0-	-0-	-0-
Unreserved	150,022	266,441	1,751,420	42,952	25,000	63,779
Total Fund Balances	150,643	266,441	2,775,307	43,115	25,000	63,779
Total Liabilities and Fund Balances	$ 452,314	$ 309,458	$ 4,602,126	$ 78,707	$ 25,000	$ 1,906,569

Adjutant General Special Armory	Carey Act	Surplus Property Administration	Municipal Bond Bank	Nevada Beef Promotion	Total All Funds 1985	Total All Funds 1984
$ 34,760	$ 9,510	$ 69,541	$ 67,819	$ 275,600	$ 42,765,940	$ 40,828,645
-0-	-0-	-0-	114,495,000	-0-	115,539,305	108,544,050
654	-0-	-0-	-0-	-0-	8,479,362	1,599,366
-0-	-0-	-0-	-0-	-0-	972,438	69,881
-0-	-0-	-0-	-0-	-0-	80,944	14,928
-0-	-0-	-0-	-0-	-0-	92,283	25,150
-0-	-0-	1,068	44,326	10,552	5,816,254	4,077,914
-0-	-0-	11,442	-0-	-0-	1,680,339	9,410,521
-0-	-0-	-0-	-0-	-0-	10,417,863	9,746,464
-0-	-0-	-0-	-0-	-0-	51,142	11,580
-0-	-0-	-0-	-0-	-0-	22,202,100	6,622,641
-0-	-0-	-0-	-0-	-0-	2,189	317,459
$ 35,414	$ 9,510	$ 82,051	$ 114,606,345	$ 286,152	$ 208,100,159	$ 180,468,599
$ -0-	$ -0-	$ 8,920	$ -0-	$ 209,476	$ 19,847,198	$ 7,101,799
-0-	158	2,687	15,003	22,980	3,041,512	4,232,238
-0-	-0-	324	-0-	-0-	189,838	2,708,346
-0-	-0-	-0-	-0-	-0-	21,255,094	5,393,295
-0-	-0-	-0-	-0-	-0-	-0-	6,776,261
-0-	-0-	-0-	-0-	-0-	208,270	-0-
-0-	-0-	-0-	-0-	-0-	1,189,936	1,282,914
-0-	-0-	-0-	-0-	-0-	993,935	2,825,008
-0-	158	11,931	15,003	232,456	46,717,783	30,320,441
-0-	-0-	-0-	-0-	-0-	1,761,774	8,832,975
-0-	-0-	-0-	-0-	-0-	10,417,863	9,746,464
-0-	-0-	-0-	114,591,342	-0-	116,294,469	109,124,310
35,414	9,352	70,120	-0-	53,696	32,908,270	22,444,409
35,414	9,352	70,120	114,591,342	53,696	161,382,376	150,148,158
$ 35,414	$ 9,510	$ 82,051	$ 114,606,345	$ 286,152	$ 208,100,159	$ 180,468,599

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1985

	Highway	Unemployment Compensation Administration	Fort Mohave Valley Development	Mobile Home Parks Regulation	Worker's Compensation and Safety	Flood Control
Revenues:						
Federal	$ 182,897,766	$ 19,592,350	$ -0-	$ -0-	$ 777,067	$ -0-
Taxes	50,894,345	-0-	-0-	-0-	3,872,329	-0-
Sales	637,620	-0-	593,565	-0-	-0-	-0-
Charges for services	3,043,941	-0-	-0-	-0-	-0-	-0-
Licenses, fees and permits	31,838,828	-0-	-0-	-0-	4,493	-0-
Interest	2,398,872	-0-	53,773	-0-	192,622	-0-
Other	2,838,265	9,435	12,352	-0-	56,090	-0-
Total Revenues	194,533,637	19,601,785	659,690	-0-	4,902,601	-0-
Expenditures:						
General government	-0-	19,706,757	-0-	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	19,787,129	-0-	-0-	-0-	-0-	-0-
Regulation of business	-0-	-0-	-0-	-0-	3,582,568	-0-
Transportation	172,302,328	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	44,893	-0-	-0-	400
Debt service	98,798	-0-	-0-	-0-	3,127	-0-
Total Expenditures	192,188,255	19,706,757	44,893	-0-	3,585,695	400
Excess of Revenues over (under) Expenditures	2,345,382	(104,972)	614,797	-0-	1,316,906	(400)
Other Financing Sources (Uses):						
Proceeds from install.pur./cap.lease	-0-	-0-	-0-	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	651,344	7,930	-0-	-0-	-0-	-0-
Operating transfers out	(1,063,705)	-0-	-0-	-0-	(1,078,828)	-0-
Total Other Financing Sources (Uses)	(412,361)	7,930	-0-	-0-	(1,078,828)	-0-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	1,933,021	(97,042)	614,797	-0-	238,078	(400)
Beginning fund balances	26,291,009	389,714	468,064	-0-	1,049,762	250,000
Adj to beginning fund balances	528,794	-0-	-0-	-0-	21,756	-0-
Beginning Fund Balances as Adjusted	26,819,803	389,714	468,064	-0-	1,071,518	250,000
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances - June 30	$ 28,752,824	$ 292,672	$ 1,082,861	$ -0-	$ 1,309,596	$ 249,600

Parks Marina Development	Water Distribution	Real Estate Ed., Research, and Recovery	Racing Commission	Department of Minerals	Pollution Control
$ 244,581.	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	304,474	-0-	-0-	-0-	-0-
-0-	3,450	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	129,320	10,636	297,057	1,394,330
-0-	-0-	-0-	-0-	19,682	-0-
-0-	6,142	43	150	13	35
244,581	314,066	129,363	10,786	316,752	1,394,365
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	130,946	11,343	-0-	-0-
-0-	-0-	-0-	-0-	-0-	862,853
185,811	266,034	-0-	-0-	275,958	-0-
-0-	-0-	-0-	-0-	1,183	-0-
185,811	266,034	130,946	11,343	277,141	862,853
58,770	48,032	‹1,583›	‹557›	39,611	531,512
-0-	-0-	-0-	-0-	2,541	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	10,908	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	10,908	-0-	-0-	2,541	-0-
58,770	58,940	‹1,583›	‹557›	42,152	531,512
136,389	332,519	231,947	175	150,566	433,340
-0-	-0-	-0-	-0-	3,017	-0-
136,389	332,519	231,947	175	153,583	433,340
-0-	-0-	-0-	-0-	-0-	-0-
$ 195,159	$ 391,459	$ 230,364	$ ‹382›	$ 195,735	$ 964,852

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1985

	Business Enterprise Contingent	Youth Training Center Farm Contingent	Prison Residence	Insurance Examination	Public Service Commission Regulatory	Tourism Promotion
Revenues:						
Federal	$ 45,684	$ -0-	$ -0-	$ -0-	$ 39,964	$ -0-
Taxes	198,634	-0-	-0-	-0-	3,150,636	2,625,421
Sales	-0-	4,002	-0-	-0-	-0-	1,272
Charges for services	-0-	-0-	-0-	-0-	5,272	-0-
Licenses, fees and permits	-0-	-0-	-0-	723,634	49,124	15,737
Interest	31,923	-0-	-0-	-0-	-0-	-0-
Other	40,910	-0-	-0-	-0-	124	1,289
Total Revenues	317,151	4,002	-0-	723,634	3,245,120	2,643,719
Expenditures:						
General government	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services	255,509	3,240	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business	-0-	-0-	-0-	608,275	3,786,916	3,173,304
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	-0-	-0-
Debt service	-0-	-0-	-0-	-0-	14,025	13,807
Total Expenditures	255,509	3,240	-0-	608,275	3,800,941	3,187,111
Excess of Revenues over (under) Expenditures	61,642	762	-0-	115,359	(555,821)	(543,392)
Other Financing Sources (Uses):						
Proceeds from install.pur./cap.lease	-0-	-0-	-0-	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-	-0-	628,669	244,540
Operating transfers out	(9,194)	-0-	-0-	(53,397)	(142,241)	(283,067)
Total Other Financing Sources (Uses)	(9,194)	-0-	-0-	(53,397)	486,428	(38,527)
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	52,448	762	-0-	61,962	(69,393)	(581,919)
Beginning fund balances	272,680	8	1,342	301,933	895,691	790,918
Adj to beginning fund balances	5,117	-0-	-0-	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	277,797	8	1,342	301,933	895,691	790,918
Residual equity transfers	-0-	-0-	(1,342)	-0-	-0-	-0-
Fund Balances - June 30	$ 330,245	$ 770	$ -0-	$ 363,895	$ 826,298	$ 208,999

Agriculture Registration and Enforcement	Livestock Inspection	Apiary Inspection	Sheep Inspection	Woolgrower Prdtory Animl Control	Financial Institutions Investigative
$ 77,959	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	136,168	409	8,722	17,436	-0-
-0-	2,207	-0-	-0-	1,851	-0-
-0-	367,900	-0-	-0-	-0-	-0-
176,375	9,350	12,772	-0-	-0-	9,685
-0-	486	-0-	-0-	-0-	-0-
14	14,707	-0-	84	15,002	-0-
254,348	530,818	13,181	8,806	34,289	9,685
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
171,022	444,247	13,366	12,407	29,055	3,107
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
171,022	444,247	13,366	12,407	29,055	3,107
83,326	86,571	‹185›	‹3,601›	5,234	6,578
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
83,326	86,571	‹185›	‹3,601›	5,234	6,578
111,821	207,587	14,411	28,693	48,843	13,598
-0-	‹22,929›	-0-	-0-	-0-	-0-
111,821	184,658	14,411	28,693	48,843	13,598
-0-	-0-	-0-	-0-	-0-	-0-
$ 195,147	$ 271,229	$ 14,226	$ 25,092	$ 54,077	$ 20,176

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1985

	Dairy Commission	Civil Air Patrol	Employment Security	Mortgage Investor's	State Engineers Water License	Offenders Store
Revenues:						
Federal	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Taxes	435,832	30,000	-0-	-0-	-0-	-0-
Sales	-0-	-0-	-0-	-0-	-0-	143,056
Charges for services	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees and permits	2,162	-0-	-0-	4,293	13,380	-0-
Interest	32,471	-0-	71,951	10,757	-0-	484
Other	14,139	-0-	385,382	-0-	-0-	12
Total Revenues	484,604	30,000	457,333	15,050	13,380	143,552
Expenditures:						
General government	-0-	-0-	133,697	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	30,004	-0-	-0-	-0-	146,669
Regulation of business	448,007	-0-	-0-	82,488	12,426	-0-
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	-0-	-0-
Debt service	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	448,007	30,004	133,697	82,488	12,426	146,669
Excess of Revenues over (under) Expenditures	36,597	(4)	323,636	(67,438)	954	(3,117)
Other Financing Sources (Uses):						
Proceeds from install.pur.cap.lease	-0-	-0-	-0-	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	-0-	-0-	(484)
Total Other Financing Sources (Uses)	-0-	-0-	-0-	-0-	-0-	(484)
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	36,597	(4)	323,636	(67,438)	954	(3,601)
Beginning fund balances	302,477	7	824,048	70,228	37,163	21,107
Adj to beginning fund balances	4,850	-0-	-0-	803	-0-	-0-
Beginning Fund Balances as Adjusted	307,327	7	824,048	71,031	37,163	21,107
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances - June 30	$ 343,924	$ 3	$ 1,147,684	$ 3,593	$ 38,117	$ 17,506

Gaming Investigative	Taxicab Authority	Insurance Division Regulatory	Continuing Education of District Judges	Management of Hazardous Waste	Youth Training Center-ESEA Chapter II
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	51,628	-0-	-0-	-0-	-0-
-0-	287	-0-	-0-	-0-	-0-
1,468,817	760,117	1,210	-0-	-0-	-0-
-0-	40,021	-0-	-0-	-0-	-0-
-0-	16,258	-0-	-0-	32,500	14
1,468,817	869,111	1,210	-0-	32,500	14
-0-	-0-	-0-	41,095	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	108,937
-0-	-0-	-0-	-0-	4,311	-0-
791,603	897,159	95	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	1,238	-0-	-0-	-0-	-0-
791,603	898,397	95	41,095	4,311	108,937
677,214	(29,286)	1,115	(41,095)	28,189	(108,923)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	41,095	-0-	103,392
(604,063)	-0-	(4,474)	-0-	-0-	-0-
(604,063)	-0-	(4,474)	41,095	-0-	103,392
73,151	(29,286)	(3,359)	-0-	28,189	(5,531)
78,849	436,931	5,115	-0-	18,337	20,393
-0-	6,897	-0-	-0-	-0-	-0-
78,849	443,828	5,115	-0-	18,337	20,393
-0-	-0-	-0-	-0-	-0-	-0-
$ 152,000	$ 414,542	$ 1,756	$ -0-	$ 46,526	$ 14,862

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1985

	Verification of Insurance	Alfalfa Seed Research and Promotion	Higher Education Student Loan	Insurance Recovery	Insurance Div. National Association	Real Estate Investigation
Revenues:						
Federal	$ -0-	$ -0-	$ 1,539,793	$ -0-	$ -0-	$ -0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales	-0-	-0-	-0-	-0-	-0-	-0-
Charges for services	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees and permits	44,150	15,945	316,466	28,697	18,848	3,027
Interest	-0-	-0-	281,283	-0-	-0-	-0-
Other	-0-	-0-	279,533	-0-	-0-	-0-
Total Revenues	44,150	15,945	2,337,075	28,697	18,848	3,027
Expenditures:						
General government	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	2,004,870	-0-	-0-	-0-
Law, justice and public safety	26,297	-0-	-0-	-0-	-0-	-0-
Regulation of business	-0-	-0-	-0-	10,025	18,857	2,981
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	16,275	-0-	-0-	-0-	-0-
Debt service	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	26,297	16,275	2,004,870	10,025	18,857	2,981
Excess of Revenues over (under) Expenditures	17,853	(330)	332,205	18,672	783	46
Other Financing Sources (Uses):						
Proceeds from install.pur./cap.lease	-0-	-0-	-0-	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	(4,237)	(6,330)	-0-
Total Other Financing Sources (Uses)	-0-	-0-	-0-	(4,237)	(6,330)	-0-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	17,853	(330)	332,205	14,435	(5,547)	46
Beginning fund balances	-0-	6,316	1,588,475	112,409	15,205	2,323
Adj to beginning fund balances	-0-	-0-	(168,135)	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	-0-	6,316	1,420,340	112,409	15,205	2,323
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances - June 30	$ 17,853	$ 5,986	$ 1,752,545	$ 126,844	$ 9,658	$ 2,369

Adjudication Emergency	Manufactured Housing	Education and Recovery - Mfg Housing	Emergency Employment Act	Highway Safety Program Planning	Highway Patrol Special
$ -0-	$ 12,901	$ -0-	$ -0-	$ 872,395	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	1,323	-0-	-0-	-0-	-0-
-0-	97,988	-0-	-0-	-0-	-0-
-0-	154,129	-0-	-0-	-0-	3,854,747
-0-	-0-	-0-	-0-	-0-	-0-
194	189	17,800	-0-	16	14,024
194	266,350	17,800	-0-	873,011	3,868,771
-0-	-0-	-0-	19,962	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
448	-0-	-0-	-0-	354,498	3,681,536
-0-	315,565	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	1,182	-0-	-0-	-0-	1,971
448	316,747	-0-	19,962	354,498	3,683,507
(254)	(50,397)	17,800	(19,962)	518,513	185,264
-0-	1,462	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	16,757	-0-
-0-	(7,041)	-0-	-0-	(531,926)	-0-
-0-	(5,579)	-0-	-0-	(515,169)	-0-
(254)	(55,976)	17,800	(19,962)	3,344	185,264
3,519	98,977	75,344	19,962	3,013	2,201,718
-0-	-0-	-0-	-0-	-0-	-0-
3,519	98,977	75,344	19,962	3,013	2,201,718
-0-	-0-	-0-	-0-	-0-	-0-
$ 3,265	$ 43,001	$ 93,144	$ -0-	$ 6,357	$ 2,386,982

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1985

	Consumer Advocate	Compensation Victims of Crime	Donated Commodities	Social Security Administration	Colorado River Commission	Deferred Compensation Administration
Revenues:						
Federal	$ -0-	$ -0-	$ 313,127	$ 5,700	$ -0-	$ -0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales	-0-	-0-	-0-	-0-	206,683	-0-
Charges for services	-0-	-0-	415,393	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-	-0-	-0-	-0-
Interest	-0-	68	-0-	-0-	34,462	6,739
Other	19	233,181	258	-0-	-0-	-0-
Total Revenues	19	233,249	728,778	5,700	241,145	6,739
Expenditures:						
General government	490,872	-0-	759,969	-0-	-0-	1,353
Health and social services	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	408,300	-0-	-0-	-0-	-0-
Regulation of business	-0-	-0-	-0-	-0-	-0-	-0-
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	227,204	-0-
Debt service	8,022	-0-	798	-0-	5,213	-0-
Total Expenditures	498,894	408,300	760,767	-0-	242,417	1,353
Excess of Revenues over (under) Expenditures	(498,875)	(175,051)	(31,989)	5,700	(101,272)	5,386
Other Financing Sources (Uses):						
Proceeds from install.pur./cap.lease	-0-	-0-	1,475	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	142,241	-0-	-0-	-0-	91,452	-0-
Operating transfers out	-0-	-0-	(3,069)	-0-	-0-	-0-
Total Other Financing Sources (Uses)	142,241	-0-	(1,594)	-0-	91,452	-0-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	(356,643)	(175,051)	(33,583)	5,700	(9,820)	5,386
Beginning fund balances	560,238	201,095	82,734	8,102	387,890	18,628
Adj to beginning fund balances	-0-	-0-	-0-	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	560,238	201,095	82,734	8,102	387,890	18,628
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances - June 30	$ 203,595	$ 26,044	$ 49,151	$ 13,802	$ 378,070	$ 24,014

State Health Division Federal Funds	Colorado River Research and Development	Legislative Fund	Attorney General Special	Racketeering Revenue	CRC Power and Water
$ 5,760,687	$ -0-	$ 86,540	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	10,747	163,202	-0-	-0-	19,451,813
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	10,595	71,613	-0-	-0-
-0-	9,301	-0-	-0-	-0-	63,779
99	-0-	159,063	2	-0-	-0-
5,760,786	20,048	419,400	71,615	-0-	19,515,592
-0-	-0-	10,140,013	47,083	-0-	-0-
6,460,746	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	144,564	-0-	-0-	-0-	19,451,813
-0-	-0-	-0-	-0-	-0-	-0-
6,460,746	144,564	10,140,013	47,083	-0-	19,451,813
‹700,040›	‹116,516›	‹9,720,613›	24,532	-0-	63,779
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
749,895	100,000	10,207,570	-0-	25,000	-0-
-0-	-0-	-0-	-0-	-0-	‹91,452›
749,895	100,000	10,207,570	-0-	25,000	‹91,452›
49,855	‹16,516›	486,957	24,532	25,000	‹27,673›
100,700	282,957	2,255,705	18,583	-0-	91,452
-0-	-0-	32,645	-0-	-0-	-0-
100,700	282,957	2,288,350	18,583	-0-	91,452
-0-	-0-	-0-	-0-	-0-	-0-
$ 150,543	$ 266,441	$ 2,775,307	$ 43,115	$ 25,000	$ 63,779

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1985

	Adjutant General Special Armory	Carey Act	Surplus Property Administration	Municipal Bond Bank	Nevada Beef Promotion
Revenues:					
Federal	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Taxes	-0-	-0-	-0-	-0-	205,432
Sales	-0-	-0-	-0-	-0-	-0-
Charges for services	-0-	2,812	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-	-0-	-0-
Interest	-0-	-0-	-0-	11,321,571	18,678
Other	7,868	-0-	87,444	-0-	-0-
Total Revenues	7,868	2,812	87,444	11,321,571	224,110
Expenditures:					
General government	-0-	-0-	97,216	44,465	-0-
Health and social services	-0-	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	-0-	-0-
Regulation of business	-0-	-0-	-0-	-0-	-0-
Transportation	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	1,478	-0-	-0-	236,640
Debt service	-0-	-0-	-0-	-0-	-0-
Total Expenditures	-0-	1,478	97,216	44,465	236,640
Excess of Revenues over (under) Expenditures	7,868	1,334	(9,772)	11,277,106	(12,530)
Other Financing Sources (Uses):					
Proceeds from install.pur./cap.lease	-0-	-0-	-0-	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	-0-	8,675,000	-0-
Operating transfers in	-0-	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	(153)	(12,994,233)	-0-
Total Other Financing Sources (Uses)	-0-	-0-	(153)	(4,319,233)	-0-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	7,868	1,334	(9,925)	6,957,873	(12,530)
Beginning fund balances	27,546	8,018	88,045	187,621,424	40,827
Adj to beginning fund balances	-0-	-0-	-0-	12,045	25,199
Beginning Fund Balances as Adjusted	27,546	8,018	88,045	187,633,469	66,226
Residual equity transfers	-0-	-0-	-0-	-0-	-0-
Fund Balances - June 30	$ 35,414	$ 9,352	$ 78,120	$ 114,591,342	$ 53,696

Total All Funds

1985	1984
$ 132,267,114	$ 106,420,683
61,879,838	51,871,070
21,280,419	25,747,829
3,933,493	1,141,109
41,431,529	39,766,135
14,589,723	9,288,669
4,234,561	3,777,098
279,536,677	238,431,693
31,482,482	24,615,772
6,719,495	6,482,545
2,113,807	625,830
24,439,192	9,583,576
14,544,962	11,935,657
173,165,181	160,697,688
20,961,870	23,036,444
149,364	5,735
273,575,553	236,903,247
5,961,124	1,528,446
5,470	3,660
8,675,000	57,605,000
13,020,793	5,871,122
(16,877,894)	(10,649,970)
4,823,377	52,829,804
10,784,581	54,358,250
150,148,158	96,156,552
451,059	(371,277)
150,599,217	95,785,275
(1,342)	4,633
$ 161,382,376	$ 150,148,158

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Highway			Unemployment Compensation Administration		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 6,156,975	$ 6,156,975	$ -0-	$ 98,422	$ 98,422	$ -0-
Fund authorization	205,468,194	205,468,194	-0-	-0-	-0-	-0-
Restricted revenues	3,735,577	2,967,526	(768,051)	21,958,286	19,595,127	(2,363,159)
Other	-0-	188,189	188,189	-0-	-0-	-0-
Salary augmentation	115,368	115,368	-0-	-0-	-0-	-0-
Other fund appropriations	186,810	186,810	-0-	-0-	-0-	-0-
Total Sources of Financial Resources	215,654,124	214,994,262	(659,862)	22,056,708	19,693,549	(2,363,159)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	22,224,560	19,787,129	2,437,431	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	935,227	162,826	772,401	-0-	-0-	-0-
Department of Transportation	192,494,329	190,119,289	2,375,040	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	22,056,708	19,680,374	2,368,334
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-
Total Uses of Financial Resources	215,654,124	210,069,244	5,584,880	22,056,708	19,680,374	2,368,334
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 4,925,018	$ 4,925,018	$ -0-	$ 5,175	$ 5,175

Fort Mohave Valley Development			Mobile Home Parks Regulation		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 477,536	$ 477,536	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
3,548,875	653,892	(2,894,983)	-0-	-0-	-0-
-0-	5,798	5,798	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
4,026,411	1,137,226	(2,889,185)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Worker's Compensation and Safety			Flood Control		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ -0-	$ -0-	$ -0-	$ 250,000	$ 250,000	$ -0-
Fund authorization	2,767,753	2,767,753	-0-	-0-	-0-	-0-
Restricted revenues	814,300	779,159	(35,141)	-0-	-0-	-0-
Other	-0-	14,151	14,151	-0-	-0-	-0-
Salary augmentation	-0-	-0-	-0-	-0-	-0-	-0-
Other fund appropriations	-0-	-0-	-0-	-0-	-0-	-0-
Total Sources of Financial Resources	3,582,053	3,561,063	(20,990)	250,000	250,000	-0-
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	250,000	400	249,600
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	3,582,053	3,927,104	(345,051)	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-
Total Uses of Financial Resources	3,582,053	3,927,104	(345,051)	250,000	400	249,600
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ (366,041)	$ (366,041)	$ -0-	$ 249,600	$ 249,600

Parks Marina Development			Water Distribution		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 135,710	$ 135,710	$ -0-	$ 332,509	$ 332,509	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
501,438	244,581	(256,857)	327,141	313,599	(13,542)
-0-	-0-	-0-	25,157	17,129	(8,028)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
637,148	380,291	(256,857)	684,807	663,237	(21,570)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
637,148	185,132	452,016	684,807	272,022	412,785
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
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-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
637,148	185,132	452,016	684,807	272,022	412,785
$ -0-	$ 195,159	$ 195,159	$ -0-	$ 391,215	$ 391,215

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Real Estate Ed., Research and Recovery			Racing Commission		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 231,907	$ 231,907	$ -0-	$ 191	$ 191	$ -0-
Fund authorization	-0-	-0-	-0-	-0-	-0-	-0-
Restricted revenues	137,950	129,320	(8,630)	15,000	10,636	(4,364)
Other	-0-	-0-	-0-	-0-	150	150
Salary augmentation	-0-	-0-	-0-	-0-	-0-	-0-
Other fund appropriations	-0-	-0-	-0-	-0-	-0-	-0-
Total Sources of Financial Resources	369,857	361,227	(8,630)	15,191	10,977	(4,214)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	369,857	130,946	238,911	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	15,191	10,883	4,308
Miscellaneous						
Total Uses of Financial Resources	369,857	130,946	238,911	15,191	10,883	4,308
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 230,281	$ 230,281	$ -0-	$ 94	$ 94

Department of Minerals			Pollution Control		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 150,102	$ 150,102	$ -0-	$ 420,264	$ 420,264	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
333,500	312,895	(20,605)	2,248,040	1,394,330	(853,710)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
483,602	462,997	(20,605)	2,668,304	1,814,594	(853,710)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
483,602	274,146	209,456	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	2,668,304	868,720	1,799,584
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
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-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
483,602	274,146	209,456	2,668,304	868,720	1,799,584
$ -0-	$ 188,851	$ 188,851	$ -0-	$ 945,874	$ 945,874

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Business Enterprise Contingent			Youth Training Center Farm Contingent		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 262,117	$ 262,117	$ -0-	$ 8	$ 8	$ -0-
Fund authorization	-0-	-0-	-0-	-0-	-0-	-0-
Restricted revenues	438,000	316,143	(121,857)	4,500	4,002	(498)
Other	684	684	-0-	-0-	-0-	-0-
Salary augmentation	-0-	-0-	-0-	-0-	-0-	-0-
Other fund appropriations	-0-	-0-	-0-	-0-	-0-	-0-
Total Sources of Financial Resources	700,801	578,944	(121,857)	4,508	4,010	(498)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Department of Human Resources	700,801	254,265	446,536	4,508	3,240	1,268
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous						
Total Uses of Financial Resources	700,801	254,265	446,536	4,508	3,240	1,268
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 324,679	$ 324,679	$ -0-	$ 770	$ 770

Prison Residence			Insurance Examination		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 1,342	$ 1,342	$ -0-	$ 300,712	$ 300,712	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	748,066	723,635	(24,431)
-0-	-0-	-0-	1,222	1,222	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,342	1,342	-0-	1,050,000	1,025,569	(24,431)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	1,050,000	661,673	388,327
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,342	-0-	1,342	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,342	-0-	1,342	1,050,000	661,673	388,327
$ -0-	$ 1,342	$ 1,342	$ -0-	$ 363,896	$ 363,896

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Public Service Commission Regulatory			Tourism Promotion		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 894,804	$ 894,804	$ -0-	$ 661,435	$ 661,435	$ -0-
Fund authorization	594,908	594,908	-0-	-0-	-0-	-0-
Restricted revenues	3,207,496	3,181,136	(26,360)	2,695,421	2,643,680	(51,741)
Other	-0-	-0-	-0-	10	10	-0-
Salary augmentation	33,761	33,761	-0-	-0-	-0-	-0-
Other fund appropriations	-0-	-0-	-0-	250,731	250,731	-0-
Total Sources of Financial Resources	4,731,039	4,704,659	(26,380)	3,607,597	3,555,856	(51,741)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	3,607,597	3,368,215	239,382
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	4,731,039	3,809,540	921,499	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-
Total Uses of Financial Resources	4,731,039	3,809,540	921,499	3,607,597	3,368,215	239,382
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 895,119	$ 895,119	$ -0-	$ 187,641	$ 187,641

Agriculture Registration and Enforcement			Livestock Inspection		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 111,649	$ 111,649	$ -0-	$ 202,405	$ 202,405	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
277,209	254,333	(22,876)	537,675	510,579	(27,096)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
388,858	365,982	(22,876)	740,080	712,984	(27,096)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
388,858	173,726	215,132	740,080	466,827	273,253
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
388,858	173,726	215,132	740,080	466,827	273,253
$ -0-	$ 192,256	$ 192,256	$ -0-	$ 246,157	$ 246,157

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Apiary Inspection			Sheep Inspection		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 14,492	$ 14,492	$ -0-	$ 28,694	$ 28,694	$ -0-
Fund authorization	-0-	-0-	-0-	-0-	-0-	-0-
Restricted revenues	13,243	13,180	(63)	14,000	8,722	(5,278)
Other	-0-	-0-	-0-	-0-	-0-	-0-
Salary augmentation	-0-	-0-	-0-	-0-	-0-	-0-
Other fund appropriations	-0-	-0-	-0-	-0-	-0-	-0-
Total Sources of Financial Resources	27,735	27,672	(63)	42,694	37,416	(5,278)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	27,735	13,520	14,215	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	42,694	12,407	30,287
Total Uses of Financial Resources	27,735	13,520	14,215	42,694	12,407	30,287
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 14,152	$ 14,152	$ -0-	$ 25,009	$ 25,009

Wealgrower Predatory Animal Control			Financial Institutions Investigative		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 40,843	$ 40,843	$ -0-	$ 13,598	$ 13,598	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
49,643	34,286	(15,357)	20,000	9,685	(10,315)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
90,486	83,129	(15,357)	33,598	23,283	(10,315)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	33,598	3,107	30,491
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
90,486	29,056	69,430	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
90,486	29,056	69,430	33,598	3,107	30,491
$ -0-	$ 54,073	$ 54,073	$ -0-	$ 20,176	$ 20,176

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Dairy Commission			Civil Air Patrol		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 301,470	$ 301,470	$ -0-	$ 4	$ 4	$ -0-
Fund authorization	-0-	-0-	-0-	-0-	-0-	-0-
Restricted revenues	485,070	483,660	(1,410)	30,000	30,000	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Salary augmentation	-0-	-0-	-0-	-0-	-0-	-0-
Other fund appropriations	-0-	-0-	-0-	-0-	-0-	-0-
Total Sources of Financial Resources	786,540	785,130	(1,410)	30,004	30,004	-0-
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	786,540	449,813	336,727	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	30,004	30,004	-0-
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-
Total Uses of Financial Resources	786,540	449,813	336,727	30,004	30,004	-0-
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 335,317	$ 335,317	$ -0-	$ -0-	$ -0-

Employment Security			Mortgage Investor's		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 454,383	$ 454,383	$ -0-	$ 70,146	$ 70,146	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
499,796	479,539	(20,257)	53,000	14,197	(38,803)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
954,179	933,922	(20,257)	123,146	84,343	(38,803)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	123,146	82,488	40,658
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
954,179	162,532	791,647	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
954,179	162,532	791,647	123,146	82,488	40,658
$ -0-	$ 771,390	$ 771,390	$ -0-	$ 1,855	$ 1,855

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	State Engineers Water License			Offenders Store		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 37,163	$ 37,163	$ -0-	$ 2,983	$ 2,983	$ -0-
Fund authorization	-0-	-0-	-0-	-0-	-0-	-0-
Restricted revenues	16,500	13,380	(3,120)	202,175	143,570	(58,605)
Other	-0-	-0-	-0-	-0-	-0-	-0-
Salary augmentation	-0-	-0-	-0-	-0-	-0-	-0-
Other fund appropriations	-0-	-0-	-0-	-0-	-0-	-0-
Total Sources of Financial Resources	53,663	50,543	(3,120)	205,158	146,553	(58,605)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	53,663	12,426	41,237	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	205,158	145,517	59,641
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-
Total Uses of Financial Resources	53,663	12,426	41,237	205,158	145,517	59,641
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 38,117	$ 38,117	$ -0-	$ 1,036	$ 1,036

Gaming Investigative			Taxicab Authority		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 2,000	$ 2,000	$ -0-	$ 316,636	$ 316,636	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
1,948,000	1,098,653	(849,347)	1,075,811	1,064,447	(11,364)
-0-	-0-	-0-	77,359	77,359	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,950,000	1,100,653	(849,347)	1,469,806	1,458,442	(11,364)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,950,000	868,055	1,081,945	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	1,469,806	1,060,234	409,572
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,950,000	868,055	1,081,945	1,469,806	1,060,234	409,572
$ -0-	$ 232,598	$ 232,598	$ -0-	$ 398,208	$ 398,208

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Insurance Division Regulatory			Continuing Education of District Judges		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 5,115	$ 5,115	$ -0-	$ -0-	$ -0-	$ -0-
Fund authorization	-0-	-0-	-0-	-0-	-0-	-0-
Restricted revenues	4,359	1,210	(3,149)	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Salary augmentation	-0-	-0-	-0-	-0-	-0-	-0-
Other fund appropriations	-0-	-0-	-0-	42,000	42,000	-0-
Total Sources of Financial Resources	9,474	6,325	(3,149)	42,000	42,000	-0-
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	9,474	4,569	4,905	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	42,000	41,095	905
Board of Examiners	-0-	-0-	-0-	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-
Total Uses of Financial Resources	9,474	4,569	4,905	42,000	41,095	905
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 1,756	$ 1,756	$ -0-	$ 905	$ 905

Management of Hazardous Waste			Youth Training Center-ESEA Chapter II		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 18,336	$ 18,336	$ -0-	$ 19,853	$ 19,853	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
32,500	32,500	-0-	129,825	103,392	(26,433)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
50,836	50,836	-0-	149,678	123,245	(26,433)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
50,836	4,310	46,526	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	149,678	108,397	41,281
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
50,836	4,310	46,526	149,678	108,397	41,281
$ -0-	$ 46,526	$ 46,526	$ -0-	$ 14,848	$ 14,848

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Verification of Insurance			Alfalfa Seed Research and Promotion		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ -0-	$ -0-	$ -0-	$ 6,316	$ 6,316	$ -0-
Fund authorization	-0-	-0-	-0-	-0-	-0-	-0-
Restricted revenues	50,000	44,150	(5,850)	20,000	15,945	(4,055)
Other	-0-	-0-	-0-	-0-	-0-	-0-
Salary augmentation	-0-	-0-	-0-	-0-	-0-	-0-
Other fund appropriations	-0-	-0-	-0-	-0-	-0-	-0-
Total Sources of Financial Resources	50,000	44,150	(5,850)	26,316	22,261	(4,055)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	26,316	16,275	10,041
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	50,000	26,297	23,703	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-
Total Uses of Financial Resources	50,000	26,297	23,703	26,316	16,275	10,041
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 17,853	$ 17,853	$ -0-	$ 5,986	$ 5,986

Higher Education Student Loan			Insurance Recovery		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 1,567,824	$ 1,567,824	$ -0-	$ 112,409	$ 112,409	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
2,425,076	1,956,717	(468,359)	38,160	28,698	(9,462)
449,892	365,123	(84,769)	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
4,442,792	3,889,664	(553,128)	150,569	141,107	(9,462)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
4,442,792	2,003,844	2,438,948	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	150,569	14,262	136,307
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
4,442,792	2,003,844	2,438,948	150,569	14,262	136,307
$ -0-	$ 1,885,820	$ 1,885,820	$ -0-	$ 126,845	$ 126,845

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Insurance Division National Association			Real Estate Investigation		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 14,837	$ 14,837	$ -0-	$ 7,244	$ 7,244	$ -0-
Fund authorization	-0-	-0-	-0-	-0-	-0-	-0-
Restricted revenues	24,500	18,840	(5,160)	12,756	883	(11,873)
Other	367	367	-0-	25	25	-0-
Salary augmentation	-0-	-0-	-0-	-0-	-0-	-0-
Other fund appropriations	-0-	-0-	-0-	-0-	-0-	-0-
Total Sources of Financial Resources	39,204	34,844	(5,160)	20,025	8,152	(11,873)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	39,204	24,387	14,817	20,025	4,416	15,609
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-
Total Uses of Financial Resources	39,204	24,387	14,817	20,025	4,416	15,609
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 9,657	$ 9,657	$ -0-	$ 3,736	$ 3,736

Adjudication Emergency			Manufactured Housing		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 3,519	$ 3,519	$ -0-	$ 98,057	$ 98,057	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
2,481	194	(2,287)	357,102	266,425	(90,677)
-0-	-0-	-0-	670	670	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
6,000	3,713	(2,287)	455,829	365,152	(90,677)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	455,829	322,272	133,557
6,000	448	5,552	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
6,000	448	5,552	455,829	322,272	133,557
$ -0-	$ 3,265	$ 3,265	$ -0-	$ 42,880	$ 42,880

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Education and Recovery Mfg. Housing			Emergency Employment Act		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 75,844	$ 75,844	$ -0-	$ 19,962	$ 19,962	$ -0-
Fund authorization	-0-	-0-	-0-	-0-	-0-	-0-
Restricted revenues	224,956	17,800	(207,156)	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Salary augmentation	-0-	-0-	-0-	-0-	-0-	-0-
Other fund appropriations	-0-	-0-	-0-	-0-	-0-	-0-
Total Sources of Financial Resources	300,800	92,844	(207,156)	19,962	19,962	-0-
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	300,000	-0-	300,000	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	19,962	19,962	-0-
Total Uses of Financial Resources	300,000	-0-	300,000	19,962	19,962	-0-
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 92,844	$ 92,844	$ -0-	$ -0-	$ -0-

Highway Safety Program Planning			Highway Patrol Special		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 12,472	$ 12,472	$ -0-	$ 2,200,207	$ 2,200,207	$ -0-
17,318	17,318	-0-	-0-	-0-	-0-
1,745,507	1,104,798	(640,709)	4,060,000	3,868,523	(191,477)
-0-	-0-	-0-	-0-	-0-	-0-
850	850	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,776,147	1,135,438	(640,709)	6,260,207	6,068,730	(191,477)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,776,147	1,125,765	650,382	6,260,207	3,682,691	2,577,516
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
1,776,147	1,125,765	650,382	6,260,207	3,682,691	2,577,516
$ -0-	$ 9,673	$ 9,673	$ -0-	$ 2,386,039	$ 2,386,039

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Consumer Advocate			Compensation Victims of Crime		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 377,227	$ 377,227	$ -0-	$ 201,091	$ 201,091	$ -0-
Fund authorization	-0-	-0-	-0-	-0-	-0-	-0-
Restricted revenues	142,241	142,241	-0-	285,909	225,963	(59,946)
Other	183,011	183,011	-0-	-0-	-0-	-0-
Salary augmentation	-0-	-0-	-0-	-0-	-0-	-0-
Other fund appropriations	-0-	-0-	-0-	-0-	-0-	-0-
Total Sources of Financial Resources	702,479	702,479	-0-	487,000	427,054	(59,946)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	702,479	499,616	202,863	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-	487,000	408,301	78,699
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-
Total Uses of Financial Resources	702,479	499,616	202,863	487,000	408,301	78,699
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 202,863	$ 202,863	$ -0-	$ 18,753	$ 18,753

Donated Commodities			Social Security Administration		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 80,045	$ 80,045	$ -0-	$ 8,103	$ 8,103	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
864,142	725,628	(138,514)	9,212	5,780	(3,432)
18	18	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
944,205	805,691	(138,514)	17,315	13,883	(3,432)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Colorado River Commission			Deferred Compensation Administration		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 431,923	$ 431,923	$ -0-	$ 260	$ 260	$ -0-
Fund authorization	-0-	-0-	-0-	-0-	-0-	-0-
Restricted revenues	350,036	241,207	(108,829)	2,500	2,500	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Salary augmentation	-0-	-0-	-0-	-0-	-0-	-0-
Other fund appropriations	-0-	-0-	-0-	-0-	-0-	-0-
Total Sources of Financial Resources	781,959	673,130	(108,829)	2,760	2,760	-0-
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	781,959	330,815	451,144	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	2,760	795	1,965
Total Uses of Financial Resources	781,959	330,815	451,144	2,760	795	1,965
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 342,315	$ 342,315	$ -0-	$ 1,965	$ 1,965

State Health Division Federal Funds			Colorado River Research and Development		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 12,961	$ 12,961	$ -0-	$ 76,834	$ 76,834	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
6,285,237	5,760,607	(524,630)	31,200	28,048	(3,152)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
750,172	750,172	-0-	-0-	-0-	-0-
7,048,370	6,523,740	(524,630)	108,034	104,882	(3,152)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
7,048,370	6,478,325	570,045	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	108,034	18,052	89,982
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
7,048,370	6,478,325	570,045	108,034	18,052	89,982
$ -0-	$ 45,415	$ 45,415	$ -0-	$ 86,830	$ 86,830

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Legislative Fund			Attorney General Special		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 945,127	$ 945,127	$ -0-	$ 18,107	$ 18,107	$ -0-
Fund authorization	-0-	-0-	-0-	-0-	-0-	-0-
Restricted revenues	256,675	256,675	-0-	75,501	72,572	(2,929)
Other	-0-	-0-	-0-	-0-	-0-	-0-
Salary augmentation	-0-	-0-	-0-	-0-	-0-	-0-
Other fund appropriations	10,665,028	10,665,028	-0-	-0-	-0-	-0-
Total Sources of Financial Resources	11,866,830	11,866,830	-0-	93,608	90,679	(2,929)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	93,608	47,099	46,509
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	11,866,830	8,906,799	2,960,031	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	-0-	-0-	-0-	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-
Total Uses of Financial Resources	11,866,830	8,906,799	2,960,031	93,608	47,099	46,509
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 2,960,031	$ 2,960,031	$ -0-	$ 43,580	$ 43,580

Racketeering Revenue			CRC Power and Water		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ -0-	$ -0-	$ -0-	$ 460,314	$ 460,314	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	28,100,000	19,033,225	(9,066,775)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
25,000	25,000	-0-	-0-	-0-	-0-
25,000	25,000	-0-	28,560,314	19,493,539	(9,066,775)
25,000	-0-	25,000	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	28,560,314	19,451,813	9,108,501
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
25,000	-0-	25,000	28,560,314	19,451,813	9,108,501
$ -0-	$ 25,000	$ 25,000	$ -0-	$ 41,726	$ 41,726

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Adjutant General Special Armory			Carey Act		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 14,659	$ 14,659	$ -0-	$ 8,017	$ 8,017	$ -0-
Fund authorization	-0-	-0-	-0-	-0-	-0-	-0-
Restricted revenues	8,000	7,867	(133)	15,000	2,812	(12,188)
Other	-0-	-0-	-0-	-0-	-0-	-0-
Salary augmentation	-0-	-0-	-0-	-0-	-0-	-0-
Other fund appropriations	-0-	-0-	-0-	-0-	-0-	-0-
Total Sources of Financial Resources	22,659	22,526	(133)	23,017	10,829	(12,188)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	-0-	-0-	-0-
Treasurer	-0-	-0-	-0-	-0-	-0-	-0-
Legislature	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Tourism and Economic Development	-0-	-0-	-0-	-0-	-0-	-0-
Department of Education	-0-	-0-	-0-	-0-	-0-	-0-
Department of the Military	22,659	-0-	22,659	-0-	-0-	-0-
Department of Commerce	-0-	-0-	-0-	-0-	-0-	-0-
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	23,017	1,478	21,539
Department of Minerals	-0-	-0-	-0-	-0-	-0-	-0-
Department of Agriculture	-0-	-0-	-0-	-0-	-0-	-0-
Department of Human Resources	-0-	-0-	-0-	-0-	-0-	-0-
Department of Motor Vehicles	-0-	-0-	-0-	-0-	-0-	-0-
Gaming Control Board	-0-	-0-	-0-	-0-	-0-	-0-
Department of Prisons	-0-	-0-	-0-	-0-	-0-	-0-
Dairy Commission	-0-	-0-	-0-	-0-	-0-	-0-
Public Service Commission	-0-	-0-	-0-	-0-	-0-	-0-
Department of Industrial Relations	-0-	-0-	-0-	-0-	-0-	-0-
Taxicab Authority	-0-	-0-	-0-	-0-	-0-	-0-
Colorado River Commission	-0-	-0-	-0-	-0-	-0-	-0-
Judiciary	-0-	-0-	-0-	-0-	-0-	-0-
Board of Examiners	-0-	-0-	-0-	-0-	-0-	-0-
Department of Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Employment Security	-0-	-0-	-0-	-0-	-0-	-0-
Department of General Services	-0-	-0-	-0-	-0-	-0-	-0-
Civil Air Patrol	-0-	-0-	-0-	-0-	-0-	-0-
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-
Total Uses of Financial Resources	22,659	-0-	22,659	23,017	1,478	21,539
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 22,526	$ 22,526	$ -0-	$ 9,351	$ 9,351

Surplus Property Administration			Municipal Bond Bank		
Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
$ 80,046	$ 80,046	$ -0-	$ 31,425	$ 31,425	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
96,109	87,138	(8,671)	13,305,552	13,303,435	(2,117)
6	6	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
176,161	167,498	(8,671)	13,336,977	13,334,860	(2,117)
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	13,336,977	13,259,960	77,017
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-

State of Nevada
Combining Statement of Sources and Uses of Financial Resources
Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
All Special Revenue Funds
For the Fiscal Year Ended June 30,1985

	Nevada Beef Promotion			Total All Funds		
	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)	Final Budget	Actual (Legal Basis)	Variance Favorable (Unfavorable)
Sources of Financial Resources:						
Balance forward from previous year	$ 40,026	$ 40,026	$ -0-	$ 18,925,940	$ 18,925,940	$ -0-
Fund authorization	-0-	-0-	-0-	208,840,173	208,840,173	-0-
Restricted revenues	49,038	49,038	-0-	104,938,776	84,832,973	(20,105,803)
Other	-0-	-0-	-0-	738,421	773,912	35,491
Salary augmentation	-0-	-0-	-0-	149,971	149,971	-0-
Other fund appropriations	-0-	-0-	-0-	11,918,949	11,918,949	-0-
Total Sources of Financial Resources	89,064	89,064	-0-	345,512,230	325,441,918	(20,070,312)
Uses of Financial Resources:						
Expenditures and Encumbrances:						
Attorney General	-0-	-0-	-0-	821,087	546,715	274,372
Treasurer	-0-	-0-	-0-	13,336,977	13,259,960	77,017
Legislature	-0-	-0-	-0-	11,866,830	8,906,799	2,960,031
Dept. of Tourism and Economic Development	-0-	-0-	-0-	3,607,587	3,368,215	239,382
Department of Education	-0-	-0-	-0-	4,442,792	2,003,844	2,438,948
Department of the Military	-0-	-0-	-0-	22,659	-0-	22,659
Department of Commerce	-0-	-0-	-0-	2,551,702	1,248,120	1,303,582
Dept. of Conserv. and Natural Resources	-0-	-0-	-0-	1,705,471	476,216	1,229,255
Department of Minerals	-0-	-0-	-0-	483,602	274,146	209,456
Department of Agriculture	89,064	36,391	52,673	1,413,233	748,202	665,031
Department of Human Resources	-0-	-0-	-0-	2,903,357	6,844,227	1,659,130
Department of Motor Vehicles	-0-	-0-	-0-	32,979,226	25,490,602	7,488,624
Gaming Control Board	-0-	-0-	-0-	1,950,000	868,055	1,081,945
Department of Prisons	-0-	-0-	-0-	206,500	145,517	60,983
Dairy Commission	-0-	-0-	-0-	786,540	449,813	336,727
Public Service Commission	-0-	-0-	-0-	4,731,039	3,809,540	921,499
Department of Industrial Relations	-0-	-0-	-0-	3,582,053	3,927,104	(345,051)
Taxicab Authority	-0-	-0-	-0-	1,469,806	1,060,234	409,572
Colorado River Commission	-0-	-0-	-0-	33,476,718	19,849,765	13,626,953
Judiciary	-0-	-0-	-0-	42,000	41,095	905
Board of Examiners	-0-	-0-	-0-	1,422,227	571,127	851,100
Department of Transportation	-0-	-0-	-0-	192,494,329	190,119,289	2,375,040
Employment Security	-0-	-0-	-0-	23,028,202	19,850,906	3,177,296
Department of General Services	-0-	-0-	-0-	1,120,366	855,127	265,239
Civil Air Patrol	-0-	-0-	-0-	30,004	30,004	-0-
Miscellaneous	-0-	-0-	-0-	37,913	31,640	6,273
Total Uses of Financial Resources	89,064	36,391	52,673	345,512,230	304,776,262	40,735,968
Excess of Sources of Financial Resources over (under) Uses of Financial Resources	$ -0-	$ 52,673	$ 52,673	$ -0-	$ 20,665,656	$ 20,665,656

Debt Service Funds

Consolidated Bond Interest and Redemption (NRS 349.090) Accumulates monies for the payment of the following general obligation bonds:

		Amount Issued
Series 6-1-74	- Park Refunding	$ 1,830,000
Series 6-1-74	- Improvement Refunding	2,940,000
Series 5-15-76	- Park Refunding	1,585,000
Series 8-1-77	- Capitol Building Renovation	6,000,000
Series 10-1-77	- Park and Recreation	5,000,000
Series 11-1-79	- Park and Recreation	1,622,000
Series 12-1-81	- Park and Recreation	1,500,000
Series 12-1-81	- Municipal Bond Bank Project #1	19,000,000
Series 6-1-82A	- Municipal Bond Bank Project #1A	13,000,000
Series 6-1-82B	- Municipal Bond Bank Project #2	2,500,000
Series 8-1-82	- Land Acquisition	2,000,000
Series 12-1-82	- Municipal Bond Bank Projects #3-#8	17,022,000
Series 11-1-83	- Municipal Bond Bank Projects #9-#12	26,500,000
Series 11-1-83A	- Reservoir	6,000,000
Series 11-1-83B	- Various Purpose	5,180,000
Series 4-1-84	- Municipal Bond Bank Project #13	31,105,000
Series 9-1-84	- Municipal Bond Bank Projects #14-#15	4,000,000
Series 2-1-85	- University System Projects Refunding	42,720,000
Series 2-1-85	- Municipal Bond Bank Projects #16-#17	4,675,000
		$194,179,000

Highway Revenue Bonds (NRS 349.300) Accumulates monies for the payment of principal and interest on the following Highway Revenue Bond:

		Amount Issued
Series 4-1-82	- Highway Improvement Revenue (Motor Vehicle Fuel Tax)	$25,000,000

State of Nevada
Combining Balance Sheet
Debt Service Funds
June 30, 1985

Exhibit D-1

	Cons Bond Interest and Redemption	Highway Revenue Bonds	Total Both Funds 1985	Total Both Funds 1984
ASSETS				
Cash and pooled investments	$ 684,527	$ 992,330	$ 1,676,857	$ 2,548,987
Interfund receivables	54,093	486,707	540,800	252,365
Other receivables	85,860	-0-	85,860	372
Total Assets	$ 824,480	$ 1,479,037	$ 2,303,517	$ 2,801,724
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accruals	$ 16,885	$ -0-	$ 16,885	$ 210,820
Matured interest payable	59,207	912	60,119	78,461
Interfund payables	248,382	-0-	248,382	142,788
Other liabilities	412	-0-	412	-0-
Total Liabilities	324,886	912	325,798	432,069
Fund Balances:				
Reserved for debt service	493,048	1,478,125	1,971,173	2,369,655
Unreserved	6,546	-0-	6,546	-0-
Total Fund Balances	499,594	1,478,125	1,977,719	2,369,655
Total Liabilities and Fund Balances	$ 824,480	$ 1,479,037	$ 2,303,517	$ 2,801,724

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Debt Service Funds
For the Fiscal Year Ended June 30, 1985

Exhibit D-2

	Cons Bond Interest and Redemption	Highway Revenue Bonds	Total Both Funds 1985	Total Both Funds 1984
Revenues:				
Taxes	$ -0-	$ 6,242,499	$ 6,242,499	$ 6,746,250
Interest	190,505	-0-	190,505	121,623
Other	-0-	-0-	-0-	1,200,000
Total Revenues	190,505	6,242,499	6,433,004	8,067,873
Expenditures:				
Redemption on bonds	4,690,000	5,000,000	9,690,000	8,385,000
Interest, fiscal charges	17,133,909	1,352,500	18,486,409	14,051,729
Total Expenditures	21,823,909	6,352,500	28,176,409	22,436,729
Excess of Revenues over (under) Expenditures	(21,633,404)	(110,001)	(21,743,405)	(14,368,856)
Other Financing Sources (Uses):				
Operating transfers in	21,076,903	-0-	21,076,903	15,019,135
Operating transfers out	(12,759)	-0-	(12,759)	-0-
Total Other Financing Sources (Uses)	21,064,144	-0-	21,064,144	15,019,135
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	(569,260)	(110,001)	(679,261)	650,279
Beginning fund balances	781,529	1,588,126	2,369,655	1,719,376
Adj to beginning fund balances	287,325	-0-	287,325	-0-
Beginning Fund Balances as Adjusted	1,068,854	1,588,126	2,656,980	1,719,376
Fund Balances - June 30	$ 499,594	$ 1,478,125	$ 1,977,719	$ 2,369,655

Capital Projects Funds

Higher Education Capital Construction (NRS 463.385) Accounts for the first $5,000,000 of annual slot machine tax designated for Higher Education Capital Construction, but will be allocated for payment of principal and interest on construction bonds and projects for the sports pavilions in any year the balance in the Special Higher Education Capital Construction Fund is not sufficient to pay the principal and interest due in that fiscal year.

Special Higher Education Capital Construction (NRS 463.385) Accounts for 20% of the annual slot machine tax that is allocated for the payment of principal and interest on construction bonds for higher education.

Capital Improvement Program - Motor Vehicle (NRS 341.146) Accounts for capital improvement projects for the Motor Vehicle Department as approved and funded by the legislature.

Capital Improvement Program - Human Resources (NRS 341.146) Accounts for capital improvement projects for the Department of Human Resources.

Capital Improvement Program - University System (NRS 341.146) Accounts for capital improvement projects for the University System as approved by the legislature.

Capital Improvement Program - General State Government (NRS 341.146) Accounts for capital improvement projects for general government that have been approved by the legislature.

Capital Improvement Program - Nevada Industrial Commission (NRS 341.146) Accounts for capital improvement projects for Nevada Industrial Commission that have been approved and funded by the legislature.

Parks Capital Project Construction (SB 210) Makes appropriations to the Division of State Parks of the Department of Conservation and Natural Resources for capital improvements.

Capital Improvement Program - Prison System (NRS 341.146) Accounts for capital improvement projects for the Prison System that have been approved by the legislature.

Capital Improvement Program - Military (NRS 341.146) Accounts for capital improvement projects for the Department of Military that have been approved and funded by the legislature.

Capital Improvement Program - Wildlife Department (NRS 341.146) Accounts for capital improvement projects for the Department of Wildlife that have been approved and funded by the legislature.

State of Nevada
Combining Balance Sheet
All Capital Projects Funds
June 30, 1985

	Higher Ed. Capital Construction	Special Higher Ed. Capital Construction	CIP Motor Vehicle	CIP Human Resources	CIP University System
ASSETS					
Cash and pooled investments	$ 5,533,139	$ 5,304,699	$ 7,682	$ 278,473	$ 15,773,224
Accounts receivable	-0-	-0-	-0-	-0-	-0-
Taxes receivable	-0-	69,865	-0-	-0-	-0-
Interfund receivables	1,219,413	477	1,000,000	3,062,393	3,694,525
Due from other governments	-0-	-0-	-0-	-0-	113,831
Total Assets	$ 6,752,552	$ 5,375,041	$ 1,007,682	$ 3,340,866	$ 19,581,580
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accruals	$ 206	$ -0-	$ -0-	$ 4,008	$ 28,187
Interfund payables	407,939	-0-	7,682	3,580	39,641
Due to other governments	79	-0-	-0-	-0-	120
Contracts payable	-0-	-0-	-0-	45,679	268,995
Contrcts pyble-retained percnt	3,810	1,500	-0-	4,500	74,021
Deposits	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-
Total Liabilities	412,034	1,500	7,682	57,767	410,964
Fund Balances:					
Reserved:					
Encumbrances and contracts	51,323	-0-	-0-	102,072	5,208,271
Unreserved	6,289,195	5,373,541	1,000,000	3,181,027	13,962,345
Total Fund Balances	6,340,518	5,373,541	1,000,000	3,283,099	19,170,616
Total Liabilities and Fund Balances	$ 6,752,552	$ 5,375,041	$ 1,007,682	$ 3,340,866	$ 19,581,580

Exhibit E-1

CIP General State Government	CIP Nevada Industrial Commission	Parks Capital Project Construction	CIP Prison System	CIP Military	CIP Wildlife Department	Total All Funds 1985	Total All Funds 1984
$ 78,602	$ 9,488	$ 440,653	$ 215,072	$ 6,514	$ 6,320	$ 27,653,866	$ 14,021,801
-0-	-0-	-0-	-0-	-0-	-0-	-0-	16,344
-0-	-0-	-0-	-0-	-0-	-0-	69,865	-0-
6,857,299	-0-	-0-	6,730,167	122,969	27,390	22,714,633	1,234,340
-0-	-0-	-0-	-0-	-0-	-0-	113,831	272,643
$ 6,935,901	$ 9,488	$ 440,653	$ 6,945,239	$ 129,483	$ 33,710	$ 50,552,195	$ 15,545,128
$ 275	$ -0-	$ 6,470	$ 8,714	$ -0-	$ -0-	$ 47,860	$ 59,241
12,176	-0-	37,631	3,360	13,547	-0-	525,556	137,663
-0-	-0-	-0-	-0-	-0-	-0-	199	-0-
-0-	-0-	-0-	-0-	-0-	-0-	314,674	868,207
-0-	-0-	-0-	4,368	-0-	-0-	88,199	649,283
-0-	-0-	-0-	-0-	-0-	-0-	-0-	255
-0-	-0-	-0-	-0-	-0-	-0-	-0-	12,759
12,451	-0-	44,101	16,442	13,547	-0-	976,488	1,727,408
-0-	31,510	-0-	151	5,304	-0-	5,398,631	4,200,647
6,923,450	(22,022)	396,552	6,928,646	110,632	33,710	44,177,076	9,617,073
6,923,450	9,488	396,552	6,928,797	115,936	33,710	49,575,707	13,817,720
$ 6,935,901	$ 9,488	$ 440,653	$ 6,945,239	$ 129,483	$ 33,710	$ 50,552,195	$ 15,545,128

State of Nevada
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Capital Projects Funds
For the Fiscal Year Ended June 30, 1985

	Higher Ed. Capital Construction	Special Higher Ed. Capital Construction	CIP Motor Vehicle	CIP Human Resources	CIP University System
Revenues:					
Gaming taxes, fees, licenses	$ 5,000,000	$ 5,479,252	$ -0-	$ -0-	$ -0-
Federal	-0-	-0-	-0-	-0-	-0-
Other	14,680	-0-	-0-	-0-	15,503
Total Revenues	5,014,680	5,479,252	-0-	-0-	15,503
Expenditures:					
Capital projects	248,767	61,351	-0-	188,401	1,217,630
Excess of Revenues over (under) Expenditures	4,765,913	5,417,901	-0-	(188,401)	(1,202,127)
Other Financing Sources (Uses):					
Operating transfers in	1,219,413	-0-	1,000,000	3,062,393	18,497,053
Operating transfers out	(5,000,000)	(4,984,899)	(7,682)	-0-	(35,100)
Total Other Financing Sources (Uses)	(3,780,587)	(4,984,899)	992,318	3,062,393	18,461,953
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	985,326	433,002	992,318	2,873,992	17,259,826
Beginning fund balances	5,489,260	4,913,725	7,682	409,107	1,910,790
Adj to beginning fund balances	(134,068)	26,814	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	5,355,192	4,940,539	7,682	409,107	1,910,790
Fund Balances - June 30	$ 6,340,518	$ 5,373,541	$ 1,000,000	$ 3,283,099	$ 19,170,616

Exhibit E-2

CIP General State Government	CIP Nevada Industrial Commission	Parks Capital Project Construction	CIP Prison System	CIP Military	CIP Wildlife Department	Total All Funds 1985	Total All Funds 1984
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ 10,479,252	$ 10,018,579
18,921	-0-	81,542	-0-	3,118	-0-	103,581	2,450,647
110	-0-	-0-	45	-0-	-0-	30,338	613,080
19,031	-0-	81,542	45	3,118	-0-	10,613,171	13,082,306
73,016	37,578	302,756	109,583	11,010	42,019	2,292,111	8,305,554
‹53,985›	‹37,578›	‹221,214›	‹109,538›	‹7,892›	‹42,019›	8,321,060	4,776,752
6,878,402	-0-	62,904	6,730,167	115,937	27,390	37,593,659	2,416,086
‹3›	-0-	-0-	‹3,298›	-0-	‹18,496›	‹10,049,478›	‹12,189,907›
6,878,399	-0-	62,904	6,726,869	115,937	8,894	27,544,181	‹9,773,821›
6,824,414	‹37,578›	‹158,310›	6,617,331	108,045	‹33,125›	35,865,241	‹4,997,069›
99,036	47,066	554,862	311,466	7,891	66,835	13,817,720	20,651,552
-0-	-0-	-0-	-0-	-0-	-0-	‹107,254›	‹1,836,763›
99,036	47,066	554,862	311,466	7,891	66,835	13,710,466	18,814,789
$ 6,923,450	$ 9,488	$ 396,552	$ 6,928,797	$ 115,936	$ 33,710	$ 49,575,707	$ 13,817,720

Enterprise Funds

Colorado River Commission Water Treatment (NRS 538.211) Accounts for the operations of the Alfred Merritt Smith Water Treatment Facility, and for the sale of water to five entities in the Las Vegas area.

Colorado River Commission Water Transmission (NRS 538.211) Accounts for the purchase and sale of water from the federal facility comprising the Southern Nevada Water System.

Housing Division (NRS 319.170) Accounts for the state program which sells bonds to assist private lenders in providing low interest housing loans to low and moderate income households.

Industrial Insurance (NRS 616.425) Accounts for the operations of the State Industrial Insurance System. The program provides statutory benefits of medical care, disability compensation and rehabilitation service for workers who are injured or contact an occupational disease in the course of their employment.

Prison Industry (NRS 209.189) Accounts for a self-supporting program for job training and employment of inmates in manufacturing and producing useful products.

Prison Farm (NRS 209.187) Accounts for a self-supporting operation of the Prison Farm.

Nevada Magazine (NRS 231.290) Accounts for the enterprise operation of the publication, Nevada Magazine. The magazine is published to promote tourism.

Forestry Nurseries (NRS 528.100) Accounts for the self-supporting operation of state nurseries. The nurseries propagate, maintain and distribute plants to qualifying, organizations, and natural persons and for conservation purposes.

State of Nevada
Combining Balance Sheet
All Enterprise Funds
June 30, 1985

	Colorado River Commission				Department of Prisons	
	Water Treatment	Water Transmission	Housing Division	Industrial Insurance	Prison Industry	Prison Farm
ASSETS						
Current Assets:						
Cash and pooled investments	$ 612,979	$ 229,502	$ 443,665	$ 803,000	$ 53,747	$ 239,378
Investments (at cost)	-0-	-0-	194,997,578	471,877,000	-0-	-0-
Accounts receivable	471,032	1,566,522	-0-	36,542,000	15,451	6,553
Accrued interest and dividends	346,383	21,810	12,792,185	8,868,000	-0-	-0-
Interfund receivables	1,000	-0-	-0-	-0-	34,511	75,608
Due from other governments	-0-	-0-	-0-	-0-	-0-	-0-
Inventory	96,142	-0-	44,033	-0-	140,765	1,016
Prepaid expenses	208,949	-0-	-0-	-0-	-0-	-0-
Deposits	1,430	-0-	-0-	-0-	-0-	-0-
Total Current Assets	1,737,915	1,817,834	208,277,461	518,090,000	244,474	322,555
Investments and Miscellaneous Assets:						
Bonds and mortgages	-0-	-0-	451,028,889	-0-	-0-	-0-
Restricted assets	13,770,072	2,562,741	-0-	-0-	-0-	-0-
Deferred charges	1,632,619	-0-	12,171,422	-0-	-0-	-0-
Other assets	-0-	-0-	157,217	6,634,000	-0-	1,250
Total Investment and Misc. Assets	15,402,691	2,562,741	463,357,528	6,634,000	-0-	1,250
Property:						
Land	100	275,483	-0-	3,346,000	-0-	20,579
Buildings	31,576,768	46,149,236	-0-	15,017,000	-0-	167,651
Improvements other than buildings	-0-	-0-	-0-	-0-	-0-	-0-
Furniture, equipment	25,347,808	6,667,803	87,780	4,867,000	63,101	129,913
Accum depr:improv,equip,furn. buildings	(7,558,808)	(18,827,891)	(22,012)	(4,604,000)	(36,047)	(139,969)
Construction in progress	207,246	133,982,638	-0-	-0-	-0-	-0-
Total Property	49,573,114	168,167,259	65,768	18,626,000	27,054	178,174
Total Assets	$ 66,713,720	$ 172,547,844	$ 671,700,757	$ 543,350,000	$ 271,528	$ 501,979
LIABILITIES AND FUND EQUITY						
Current Liabilities:						
Accounts payable and accruals	$ 185,361	$ 963,326	$ 17,662,555	$ -0-	$ 32,334	$ 21,203
Interfund payables	46,997	40,910	-0-	-0-	14,397	9,291
Current portion-long term obligations	-0-	-0-	-0-	-0-	-0-	10,000
Unpaid benefits	-0-	-0-	-0-	447,158,000	-0-	-0-
Experience dividends declared	-0-	-0-	-0-	17,216,000	-0-	-0-
Total Current Liabilities	232,358	1,004,236	17,662,555	464,374,000	46,731	40,494
Long-term Liabilities:						
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-
Bonds payable	67,570,000	-0-	614,011,189	-0-	-0-	-0-
Advance from other funds	-0-	-0-	-0-	-0-	200,000	90,000
Advance from federal government	-0-	195,638,032	-0-	-0-	-0-	-0-
Lease obligations	-0-	-0-	-0-	-0-	-0-	-0-
Total Long-term Liabilities	67,570,000	195,638,032	614,011,189	-0-	200,000	90,000
Other Liabilities:						
Payable from restricted assets	3,343,794	1,896,256	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	11,269,000	-0-	-0-
Other liabilities	45,287	30,192	-0-	7,652,000	-0-	-0-
Total Other Liabilities	3,389,081	1,926,448	-0-	18,921,000	-0-	-0-
Total Liabilities	71,191,439	198,568,716	631,673,744	483,295,000	246,731	130,494
Deferred Credits:						
Deferred revenue	753,373	976,980	4,178,007	-0-	-0-	-0-
Deferred premium on debt	5,419	-0-	-0-	-0-	-0-	-0-
Total Deferred Credits	758,792	976,980	4,178,007	-0-	-0-	-0-
Fund Equity:						
Contributed capital	1,500,000	1,813,156	-0-	-0-	-0-	180,983
Retained Earnings:						
Reserved	572,447	340,958	-0-	-0-	-0-	-0-
Unreserved	(7,309,958)	(29,151,966)	35,849,006	60,055,000	24,797	190,502
Total Fund Equity	(5,237,511)	(26,997,852)	35,849,006	60,055,000	24,797	371,485
Total Liabilities, Deferred Credits and Fund Equity	$ 66,712,720	$ 172,547,844	$ 671,700,757	$ 543,350,000	$ 271,528	$ 501,979

Exhibit F-1

Nevada Magazine	Forestry Nurseries	Total All Funds 1985	Total All Funds 1984
$ 106,527	$ 80,967	$ 2,569,765	$ 2,500,504
-0-	-0-	666,874,578	496,620,211
15,304	15,032	38,631,894	38,458,403
-0-	-0-	22,028,378	15,064,529
72,955	250	184,324	55,857
-0-	-0-	-0-	7,111
59,919	83,568	425,443	347,781
540	-0-	209,489	116,674
-0-	-0-	1,430	1,010
255,245	179,817	730,925,301	553,172,080
-0-	-0-	451,028,889	320,376,098
-0-	-0-	16,332,813	14,921,683
-0-	-0-	13,804,041	10,080,063
-0-	-0-	6,792,467	4,651,583
-0-	-0-	487,958,210	350,029,427
-0-	-0-	3,642,162	3,621,583
-0-	40,399	92,951,054	32,406,143
-0-	-0-	-0-	52,619,158
16,825	88,022	37,260,252	34,491,063
(4,220)	(81,274)	(31,274,321)	(25,219,794)
-0-	-0-	134,109,884	139,431,718
12,505	47,147	236,697,031	237,349,871
$ 267,750	$ 226,964	$1,455,580,542	$1,140,551,378
$ 53,189	$ 16,583	$ 18,934,551	$ 14,825,421
16,179	15,074	142,848	1,082,484
-0-	7,500	17,500	-0-
-0-	-0-	447,158,000	402,287,000
-0-	-0-	17,216,000	9,795,000
69,368	39,157	483,460,899	427,989,905
-0-	-0-	-0-	-0-
-0-	-0-	681,581,189	431,031,665
-0-	37,500	327,500	200,600
-0-	-0-	195,638,032	192,991,469
-0-	-0-	-0-	402
-0-	37,500	877,546,721	624,223,536
-0-	-0-	5,240,250	5,066,206
-0-	-0-	11,269,000	10,094,000
-0-	-0-	7,727,479	6,246,000
-0-	-0-	24,236,529	21,406,206
69,368	76,657	1,385,252,149	1,073,619,647
345,221	-0-	6,253,581	2,772,863
-0-	-0-	5,419	5,799
345,221	-0-	6,259,000	2,778,662
66,849	-0-	3,560,988	3,521,005
-0-	-0-	913,405	843,830
(213,688)	150,307	59,594,000	59,788,234
(146,839)	150,307	64,068,393	64,153,069
$ 267,750	$ 226,964	$1,455,579,542	$1,140,551,378

State of Nevada
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Enterprise Funds
For the Fiscal Year Ended June 30, 1985

	Colorado River Commission			
	Water Treatment	Water Transmission	Housing Division	Industrial Insurance
Operating Revenues:				
Federal	$ -0-	$ -0-	$ -0-	$ -0-
Charges for services	-0-	-0-	191,655	-0-
Sales	6,831,263	11,743,928	-0-	-0-
Interest	-0-	-0-	59,231,687	-0-
Investment gain	-0-	-0-	-0-	30,479,000
Net premium income	-0-	-0-	-0-	137,801,000
Other	1,617	2,253	2,297,526	-0-
Total Operating Revenues	6,832,880	11,746,181	61,720,868	168,280,000
Operating expenses:				
Salaries and benefits	-0-	-0-	-0-	-0-
Operating	2,234,388	7,912,876	1,009,836	-0-
Claims expense	-0-	-0-	-0-	133,941,000
Materials or supplies used	-0-	-0-	-0-	-0-
Interest expense	-0-	-0-	49,039,645	-0-
Fiscal agent's fees	-0-	-0-	960,786	-0-
Bond issue costs	-0-	-0-	3,081,085	-0-
Depreciation and amortization	1,964,370	3,509,975	5,227	-0-
Administrative expense	-0-	-0-	-0-	18,724,000
Loss on disposal of assets	-0-	-0-	-0-	-0-
Total Operating Expenses	4,198,758	11,422,851	54,096,579	152,665,000
Operating Income (Loss)	2,634,122	323,330	7,624,289	15,615,000
Nonoperating Revenues (Expenses):				
Interest income	855,566	301,515	-0-	-0-
Interest expense	(4,116,314)	(6,163,187)	-0-	-0-
Operating transfers in	-0-	-0-	-0-	-0-
Other	(115,463)	-0-	-0-	-0-
Total Nonoperating Revenues (Expenses)	(3,376,211)	(5,861,672)	-0-	-0-
Net Income (Loss)	(742,089)	(5,538,342)	7,624,289	15,615,000
Beginning fund equity	(4,495,422)	(21,459,510)	28,224,717	61,466,000
Adj to beg fund equity	-0-	-0-	-0-	-0-
Experience dividends	-0-	-0-	-0-	(17,026,000)
Beginning Fund Equity as Adjusted	(4,495,422)	(21,459,510)	28,224,717	44,440,000
Residual equity transfers	-0-	-0-	-0-	-0-
Fund Equity - June 30	$ (5,237,511)	$ (26,997,852)	$ 35,849,006	$ 60,055,000

Department of Prisons				Total All Funds	
Prison Industry	Prison Farm	Nevada Magazine	Forestry Nurseries	1985	1984
$ -0-	$ -0-	$ -0-	$ 18,200	$ 18,200	$ 29,500
130,822	-0-	268,548	-0-	591,025	433,032
172,876	341,391	499,804	91,511	19,680,773	18,989,954
-0-	-0-	-0-	-0-	59,231,687	34,888,562
-0-	-0-	-0-	-0-	30,479,000	25,587,000
-0-	-0-	-0-	-0-	137,801,000	132,227,000
80,717	11	1,384	-0-	2,383,508	260,220
384,415	341,402	769,736	109,711	250,185,193	212,415,268
169,646	113,770	252,096	31,024	566,736	469,135
57,793	166,193	377,239	33,642	11,791,967	10,910,448
-0-	-0-	-0-	-0-	133,941,000	116,441,000
123,135	-0-	459,504	25,970	608,609	629,057
-0-	-0-	-0-	-0-	49,039,645	28,385,636
-0-	-0-	-0-	-0-	960,706	784,736
-0-	-0-	-0-	-0-	3,081,085	2,297,999
6,839	15,195	2,445	10,902	5,514,953	5,465,252
-0-	-0-	-0-	-0-	18,724,000	17,275,975
-0-	2,394	-0-	-0-	2,394	-0-
357,613	297,552	1,091,284	101,538	224,231,175	182,659,236
26,802	43,850	‹321,548›	8,173	25,954,018	29,756,030
-0-	-0-	-0-	-0-	1,157,081	1,009,721
-0-	-0-	-0-	-0-	‹10,279,501›	‹10,449,837›
-0-	-0-	283,067	27,000	310,067	347,691
-0-	-0-	-0-	-0-	‹115,463›	‹115,464›
-0-	-0-	283,067	27,000	‹8,927,816›	‹9,207,889›
26,802	43,850	‹38,481›	35,173	17,026,202	20,548,141
41,948	292,387	‹92,185›	175,134	64,153,069	53,435,399
‹43,953›	35,248	‹16,173›	‹60,000›	‹84,878›	‹160,320›
-0-	-0-	-0-	-0-	‹17,026,000›	‹9,737,000›
‹2,005›	327,635	‹108,358›	115,134	47,042,191	43,538,079
-0-	-0-	-0-	-0-	-0-	66,849
$ 24,797	$ 371,485	$ ‹146,839›	$ 150,307	$ 64,068,393	$ 64,153,069

State of Nevada
Combining Statement of Changes in Financial Position
All Enterprise Funds
For the Fiscal Year Ended June 30, 1985

	Colorado River Commission			
	Water Treatment	Water Transmission	Housing Division	Industrial Insurance
Sources of cash				
From operations				
Operating income (loss)	$ 2,634,122	$ 323,330	$ 7,624,289	$ 15,615,000
Items not requiring (providing) cash				
Depreciation, amortization	2,096,167	3,509,975	728,231	671,000
Decrease (increase) in accrued interest and receivables	460,839	(356,481)	(7,036,701)	-0-
Decrease (increase) in inventory	19,009	-0-	-0-	-0-
Decrease (increase) in prepaid and deferred cost	-0-	-0-	(76,634)	-0-
Increase (decrease) in accrued interest and payables	(69,420)	596,547	9,448,764	44,871,000
Gain on sale of investments	-0-	-0-	-0-	(4,342,000)
Other	(119,257)	26,562	-0-	(4,526,000)
Cash provided by operations	5,021,460	4,099,933	10,687,949	52,289,000
Nonoperating revenues (expenses)	(3,376,211)	(5,861,672)	-0-	-0-
Proceeds from sale of bonds	-0-	-0-	263,670,308	-0-
Prior period adjustment	-0-	-0-	-0-	-0-
Sale of investments	-0-	-0-	44,375,857	2,239,525,000
Mortage principal collections	-0-	-0-	8,824,237	-0-
Advances	-0-	3,159,178	-0-	-0-
Other	309,639	-0-	4,061,053	1,275,000
Total sources of cash	1,954,888	1,397,439	331,619,404	2,293,089,000
Applications of cash				
Acquisition of property, plant, equipment	11,565	582,126	27,350	4,805,000
Purchase of investments	814,612	493,791	172,528,495	2,271,427,000
Capitalized debt issue costs	-0-	-0-	5,124,987	-0-
Loans issued	-0-	-0-	140,650,579	-0-
Retirement of bonds and notes	1,300,000	512,613	11,845,500	-0-
Experience dividends paid	-0-	-0-	-0-	9,606,000
Other	81,720	(255,444)	1,146,035	7,215,000
Total applications of cash	2,207,897	1,333,086	331,322,946	2,293,053,000
INCREASE (DECREASE) IN CASH	(253,009)	64,353	296,458	36,000
Cash at beginning of period	865,988	165,149	147,207	767,000
Cash at end of period	$ 612,979	$ 229,502	$ 443,665	$ 803,000

Exhibit F-3

Department of Prisons				Total All Funds	
Prison Industry	Prison Farm	Nevada Magazine	Forestry Nurseries	1985	1984
$ 26,802	$ 43,850	$ (321,548)	$ 8,173	$ 25,954,018	$ 29,756,029
6,839	15,195	2,445	10,902	7,040,754	4,411,013
(39,967)	(73,287)	(77,139)	(11,505)	(7,134,241)	(15,785,498)
(1,126)	(1,016)	(7,881)	(42,615)	(33,629)	125,722
-0-	-0-	-0-	-0-	(76,634)	193,334
31,685	122,305	45,651	29,379	55,075,911	41,458,188
-0-	-0-	-0-	-0-	(4,342,000)	(2,801,000)
-0-	-0-	40,289	45,000	(4,533,406)	271,954
24,233	107,047	(318,183)	39,334	71,950,773	57,629,742
-0-	-0-	283,067	27,000	(8,927,816)	(9,207,785)
-0-	-0-	-0-	-0-	263,670,308	108,478,964
43,953	(35,248)	16,173	60,000	84,878	14,422
-0-	-0-	-0-	-0-	2,283,900,857	3,090,416,729
-0-	-0-	-0-	-0-	8,824,237	7,174,974
-0-	-0-	-0-	-0-	3,159,178	7,143,925
-0-	-0-	-0-	-0-	5,645,692	7,634,770
68,186	71,799	(18,943)	126,334	2,628,308,107	3,269,285,741
-0-	-0-	9,110	-0-	5,435,151	4,460,330
-0-	-0-	-0-	-0-	2,445,263,898	3,120,850,352
-0-	-0-	-0-	-0-	5,124,987	3,039,556
-0-	-0-	-0-	-0-	140,650,579	47,614,019
-0-	-0-	-0-	-0-	13,658,113	71,240,500
-0-	-0-	-0-	-0-	9,606,000	10,742,000
87,906	72,159	32,742	120,000	8,500,118	10,597,289
87,906	72,159	41,852	120,000	2,628,238,846	3,268,544,046
(19,720)	(360)	(60,795)	6,334	69,261	741,695
73,467	239,738	167,322	74,633	2,500,504	1,758,809
$ 53,747	$ 239,378	$ 106,527	$ 80,967	$ 2,569,765	$ 2,500,504

Internal Service Funds

Highway Patrol Communications (NRS 233F.148) Accounts for the costs of operation of the state communication system. Such costs are billed to user agencies and include depreciation on equipment.

Public Works Inspection (NRS 341.146) Accounts for the costs of inspection of capital improvement projects. The costs are financed through fees charged to the specific capital improvement projects.

Building and Grounds Operating (NRS 331.101) Accounts for the costs of maintenance, housekeeping and security of most state-owned buildings. Such costs are recovered through a rental fee to occupying agencies.

Motor Pool (NRS 336.110) Accounts for costs of operating and maintaining state-owned vehicles. Costs are billed to user agencies, including depreciation and replacement of equipment.

Marlette Lake Water System (NRS 331.180) Accounts for the costs of operating the state-owned Marlette Lake Water System. The system is financed by water sales to Buildings and Grounds Division, Carson City, Storey County and the Lakeview Property Owners' Association.

General Services Communication (NRS 331.103) Accounts for the cost of operating telephone services for state agencies in Carson City, Reno, Las Vegas and Elko. Costs are recovered through service charges to user agencies.

Insurance Premium Trust (NRS 331.187) Provides central accounting of the costs of providing fidelity insurance, property insurance, workers compensation, etc. Costs are financed by charges to state agencies.

General Services Operating (NRS 232.211) Provides central accounting of the costs of providing administrative and accounting services to the General Services Department. The services are financed through assessment and charges to the various divisions in the General Services Department.

Personnel Operating (NRS 284.110) Accounts for the costs of administering the state personnel system. Operations are financed by assessments charged to user agencies.

Purchasing (NRS 333.120) Records the costs of providing purchasing services furnished to state agencies and other governmental units. The operation is financed by an administrative charge on purchase orders and warehouse orders.

Informational Services (NRS 242.211) Accounts for the cost of designing, programming and maintaining data processing software for user agencies. The operations are financed through charges to customer agencies.

Prison Warehouse (NRS 209.211) Accounts for a centralized purchasing function for the various correctional facilities. The operations are financed by an additional charge on orders.

Informational Facility (NRS 242.201) Accounts for the activities related to the operation of the central computer facility. The operations are financed by monthly assessments to user agencies.

State Printing (NRS 344.090) Accounts for the operation of the state printing facilities. The operation is financed by sales to state agencies.

Retirement Administration (NRS 286.230) Accounts for the costs of administration of the Public Employees Retirement System. The operation is financed by a per capita administrative fee.

State of Nevada
Combining Balance Sheet
All Internal Service Funds
June 30, 1985

	Highway Patrol Communications	Public Works Inspection	Buildings and Grounds Operating	Motor Pool	Marlette Lake Water System	General Services Communication
ASSETS						
Current Assets:						
Cash and pooled investments	$ 142,832	$ 18,246	$ 685,668	$ 117,677	$ 82,872	$ 250,159
Accounts receivable	-0-	-0-	1,155	1,208	-0-	14,838
Interfund receivables	49,526	23,324	101,318	191,769	3,341	738,654
Due from other governments	-0-	-0-	59,384	9,201	16,565	95,278
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-	-0-	29,953
Total Current Assets	192,358	33,570	847,525	319,855	102,778	1,128,882
Property:						
Land	-0-	-0-	-0-	-0-	425,742	-0-
Buildings	-0-	-0-	-0-	-0-	528,798	-0-
Improvements other than buildings	-0-	-0-	-0-	-0-	599,979	-0-
Furniture, equipment	923,133	-0-	171,342	2,721,220	1,367,969	92,721
Accum depr:improv,equip,furn. buildings	(408,046)	-0-	(115,996)	(1,962,827)	(893,210)	(40,213)
Total Property	515,087	-0-	55,346	758,393	2,029,278	52,508
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 707,445	$ 33,570	$ 902,871	$ 1,078,248	$ 2,132,056	$ 1,181,390
LIABILITIES AND FUND EQUITY						
Current Liabilities:						
Accounts payable and accruals	$ 23,068	$ 38,883	$ 375,074	$ 45,330	$ 10,564	$ 573,774
Interfund payables	29,974	1,196	78,589	78,249	11,577	114,632
Due to other governments	-0-	-0-	3,244	-0-	7	-0-
Current portion-long term obligations	-0-	-0-	1,153	9,500	3,500	-0-
Deferred revenue	-0-	-0-	-0-	21,588	-0-	-0-
Total Current Liabilities	53,042	40,079	458,060	154,667	25,648	688,406
Long-term Liabilities:						
Advance from other funds	-0-	-0-	-0-	-0-	178,984	-0-
Installment purchase obligations	-0-	-0-	-0-	-0-	-0-	-0-
Lease obligations	-0-	-0-	1,618	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Total Long-term Liabilities	-0-	-0-	1,618	-0-	178,984	-0-
Total Liabilities	53,042	40,079	459,678	154,667	204,632	688,406
Fund Equity:						
Contributed capital	208,840	-0-	127,996	684,800	2,885,884	23,360
Retained Earnings:						
Reserved	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	445,563	(6,509)	315,197	238,781	(958,460)	469,624
Total Fund Equity	654,403	(6,509)	443,193	923,581	1,927,424	492,984
Total Liabilities and Fund Equity	$ 707,445	$ 33,570	$ 902,871	$ 1,078,248	$ 2,132,056	$ 1,181,390

State of Nevada
Combining Balance Sheet
All Internal Service Funds
June 30, 1985

	Insurance Premium Trust	General Services Operating	Personnel Operating	Purchasing	Informational Services	Prison Warehouse
ASSETS						
Current Assets:						
Cash and pooled investments	$ 3,476,946	$ 23,832	$ 188,030	$ 906,142	$ 67,075	$ 93,761
Accounts receivable	11,632	-0-	-0-	9,966	71	-0-
Interfund receivables	39,483	25,519	27,689	1,577,817	563,061	114,632
Due from other governments	6,792	-0-	-0-	1,535,202	31,805	164
Inventory	-0-	-0-	-0-	639,535	-0-	202,776
Prepaid expenses	-0-	-0-	-0-	-0-	-0-	-0-
Total Current Assets	3,534,853	49,351	215,719	4,667,762	662,012	411,333
Property:						
Land	-0-	-0-	-0-	81,794	-0-	-0-
Buildings	-0-	-0-	-0-	1,005,884	-0-	-0-
Improvements other than buildings	-0-	-0-	-0-	-0-	-0-	-0-
Furniture, equipment	17,369	19,249	341,089	264,272	819,311	-0-
Accum depr:improv,equip,furn. buildings	‹3,315›	‹16,363›	‹202,836›	‹334,356›	‹492,257›	-0-
Total Property	14,054	2,886	138,253	1,017,594	327,054	-0-
Other assets	-0-	-0-	-0-	-0-	119,425	-0-
Total Assets	$ 3,548,907	$ 52,237	$ 353,972	$ 5,685,356	$ 1,108,491	$ 411,333
LIABILITIES AND FUND EQUITY						
Current Liabilities:						
Accounts payable and accruals	$ 320,063	$ 38,671	$ 216,877	$ 2,220,846	$ 215,397	$ 7,416
Interfund payables	19,051	1,601	93,774	61,491	80,282	402,023
Due to other governments	505,269	-0-	-0-	1,204	-0-	1,894
Current portion-long term obligations	2,519	-0-	-0-	28,466	54,888	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Total Current Liabilities	846,902	40,272	310,651	2,312,007	350,567	411,333
Long-term Liabilities:						
Advance from other funds	-0-	-0-	-0-	1,448,732	-0-	-0-
Installment purchase obligations	2,930	-0-	-0-	-0-	12,401	-0-
Lease obligations	-0-	-0-	-0-	22,469	71,532	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Total Long-term Liabilities	2,930	-0-	-0-	1,471,201	83,933	-0-
Total Liabilities	849,832	40,272	310,651	3,783,208	434,500	411,333
Fund Equity:						
Contributed capital	-0-	-0-	15,000	1,086,393	-0-	-0-
Retained Earnings:						
Reserved	996,196	-0-	-0-	-0-	-0-	-0-
Unreserved	1,702,879	11,965	28,321	815,755	673,991	-0-
Total Fund Equity	2,699,075	11,965	43,321	1,902,148	673,991	-0-
Total Liabilities and Fund Equity	$ 3,548,907	$ 52,237	$ 353,972	$ 5,685,356	$ 1,108,491	$ 411,333

Informational Facility	State Printing	Retirement Administration	Total All Funds 1985	Total All Funds 1984
$ 154,670	$ 134,087	$ 117,891	$ 6,451,886	$ 7,083,953
-0-	42	-0-	38,012	24,166
142,600	114,282	-0-	3,713,015	5,207,171
54,283	161,284	-0-	1,969,878	274,141
10,361	423,412	-0-	1,276,084	1,182,300
-0-	-0-	-0-	29,953	283
361,834	833,107	117,891	13,478,830	13,772,014
-0-	-0-	-0-	507,536	507,536
993,664	596,323	-0-	3,124,669	3,131,435
-0-	-0-	-0-	599,979	599,979
3,753,233	1,535,243	96,503	12,122,654	10,791,336
‹1,636,862›	‹1,251,179›	‹66,824›	‹7,424,284›	‹6,384,200›
3,110,035	880,387	29,679	8,930,554	8,646,086
-0-	-0-	2,790	122,215	112,425
$ 3,471,869	$ 1,713,494	$ 150,360	$ 22,531,599	$ 22,530,525
$ 212,783	$ 217,475	$ 115,144	$ 4,631,365	$ 3,192,323
22,250	12,091	-0-	1,006,780	436,817
-0-	-0-	-0-	511,618	1,697
591,898	68,664	-0-	760,588	993,655
-0-	-0-	-0-	21,588	34,058
826,931	298,230	115,144	6,931,939	4,658,550
864,977	450,549	-0-	2,943,242	3,014,177
141,453	-0-	-0-	156,784	74,888
1,437,985	91,013	-0-	1,624,617	1,736,923
-0-	-0-	-0-	-0-	29,773
2,444,415	541,562	-0-	4,724,643	4,855,761
3,271,346	839,792	115,144	11,656,582	9,514,311
260,151	594,461	-0-	5,886,885	5,372,405
-0-	-0-	-0-	996,196	260,784
‹59,628›	279,241	35,216	3,991,936	7,383,025
200,523	873,702	35,216	10,875,017	13,016,214
$ 3,471,869	$ 1,713,494	$ 150,360	$ 22,531,599	$ 22,530,525

State of Nevada
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Internal Service Funds
For the Fiscal Year Ended June 30, 1985

	Highway Patrol Communications	Public Works Inspection	Buildings and Grounds Operating	Motor Pool	Marlette Lake Water System	General Services Communication
Operating Revenues:						
Federal	$ -0-	$ -0-	$ 583,255	$ -0-	$ -0-	$ -0-
Charges for services	140,817	127,363	600,862	-0-	-0-	3,169,772
Sales	-0-	-0-	-0-	14,699	137,964	72
Rental income	393,834	-0-	2,892,535	1,051,059	-0-	1,509,215
Net premium income	-0-	-0-	-0-	-0-	-0-	-0-
Insurance recoveries	-0-	-0-	-0-	-0-	-0-	-0-
Gain on disposal of assets	-0-	-0-	3,325	11,067	-0-	76
Other	95,624	44	6,571	345	2,856	2,849
Total Operating Revenues	630,275	127,407	4,086,548	1,077,170	140,820	4,681,984
Operating expenses:						
Salaries and benefits	128,363	133,871	1,495,965	270,658	40,991	307,891
Operating	285,144	30,618	2,517,188	135,422	76,131	4,090,944
Claims expense	-0-	-0-	-0-	-0-	-0-	-0-
Materials or supplies used	-0-	-0-	257,036	509,980	-0-	-0-
Interest expense	-0-	-0-	247	-0-	-0-	2,443
Depreciation and amortization	72,907	-0-	14,254	157,653	78,204	6,512
Insurance premiums	-0-	-0-	-0-	-0-	-0-	-0-
Loss on disposal of assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Operating Expenses	486,414	164,489	4,284,690	1,073,713	195,326	4,407,790
Operating Income (Loss)	143,861	(37,082)	(198,142)	3,457	(54,506)	274,194
Nonoperating Revenues (Expenses):						
Receipts from state agencies	-0-	-0-	-0-	-0-	-0-	58,467
Payments to vendors	-0-	-0-	-0-	-0-	-0-	(137,699)
Operating transfers in	-0-	-0-	134,781	-0-	-0-	-0-
Operating transfers out	-0-	-0-	(16,247)	(16,247)	-0-	-0-
Total Nonoperating Revenues (Expenses)	-0-	-0-	118,534	(16,247)	-0-	(79,232)
Net Income (Loss)	143,861	(37,082)	(79,608)	(12,790)	(54,506)	194,962
Beginning fund equity	515,840	45,131	617,448	959,768	1,985,400	280,452
Adj to beg fund equity	(5,298)	(14,558)	(94,647)	(13,897)	(3,470)	17,570
Beginning Fund Equity as Adjusted	510,542	30,573	522,801	945,871	1,981,930	298,022
Residual equity transfers	-0-	-0-	-0-	(9,500)	-0-	-0-
Fund Equity - June 30	$ 654,403	$ (6,509)	$ 443,193	$ 923,581	$ 1,927,424	$ 492,984

Insurance Premium Trust	General Services Operating	Personnel Operating	Purchasing	Informational Services	Prison Warehouse
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
104,259	231,298	2,110,107	882,714	3,277,431	-0-
-0-	-0-	-0-	2,734,915	-0-	1,543,276
-0-	-0-	-0-	47,484	-0-	-0-
3,882,020	-0-	-0-	-0-	-0-	-0-
236,487	-0-	-0-	-0-	-0-	-0-
-0-	105	224	1,936	-0-	-0-
141,396	23	444	88	1,014	-0-
4,364,162	231,426	2,110,775	3,667,137	3,278,445	1,543,276
103,192	266,560	1,410,086	779,439	1,372,893	-0-
18,780	27,127	730,922	383,048	1,472,813	1,934
498,964	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	2,612,143	-0-	1,490,234
224	-0-	-0-	3,481	13,991	-0-
1,752	978	17,283	47,820	157,112	-0-
3,023,890	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	15,658	-0-
3,646,802	294,665	2,158,291	3,825,931	3,032,467	1,492,168
717,360	(63,239)	(47,516)	(158,794)	245,978	51,108
-0-	-0-	-0-	32,360,520	-0-	-0-
-0-	-0-	-0-	(32,658,142)	-0-	-0-
27,283	64,988	-0-	-0-	34,610	-0-
(17,065)	-0-	-0-	(13,025)	-0-	-0-
10,218	64,988	-0-	(310,647)	34,610	-0-
727,578	1,749	(47,516)	(469,441)	280,588	51,108
1,969,809	30,932	176,817	4,332,596	450,285	252,553
1,688	(20,716)	(85,980)	(1,961,007)	(56,882)	-0-
1,971,497	10,216	90,837	2,371,589	393,403	252,553
-0-	-0-	-0-	-0-	-0-	(303,661)
$ 2,699,075	$ 11,965	$ 43,321	$ 1,902,148	$ 673,991	$ -0-

State of Nevada
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Internal Service Funds
For the Fiscal Year Ended June 30, 1985

	Informational Facility	State Printing	Retirement Administration	Total All Funds 1985	Total All Funds 1984
Operating Revenues:					
Federal	$ -0-	$ -0-	$ -0-	$ 583,255	$ 176,519
Charges for services	2,635,291	378,955	-0-	13,658,869	13,617,798
Sales	-0-	2,007,610	-0-	6,438,536	5,778,892
Rental income	-0-	-0-	-0-	5,894,127	5,189,147
Net premium income	-0-	-0-	-0-	3,882,020	3,548,442
Insurance recoveries	-0-	-0-	-0-	236,487	131,209
Gain on disposal of assets	-0-	81	-0-	16,814	13,516
Other	70	164	1,215,657	1,467,145	225,203
Total Operating Revenues	2,635,361	2,386,810	1,215,657	32,177,253	28,680,726
Operating expenses:					
Salaries and benefits	783,229	1,375,130	-0-	8,468,268	7,716,024
Operating	746,569	277,793	1,621,561	12,415,994	10,589,373
Claims expense	-0-	-0-	-0-	498,964	154,236
Materials or supplies used	17,594	493,674	-0-	5,388,651	4,852,483
Interest expense	212,496	15,076	-0-	247,958	163,588
Depreciation and amortization	609,208	114,805	-0-	1,278,488	1,025,488
Insurance premiums	-0-	-0-	-0-	3,023,890	2,602,747
Loss on disposal of assets	58,286	-0-	-0-	73,944	372,260
Total Operating Expenses	2,427,372	2,276,478	1,621,561	31,388,157	27,476,199
Operating Income (Loss)	207,989	110,332	(405,904)	789,096	1,204,527
Nonoperating Revenues (Expenses):					
Receipts from state agencies	-0-	-0-	-0-	32,418,987	26,693,764
Payments to vendors	-0-	-0-	-0-	(32,795,841)	(24,767,634)
Operating transfers in	-0-	-0-	-0-	261,662	382,350
Operating transfers out	(42,606)	(16,247)	-0-	(121,437)	(132,051)
Total Nonoperating Revenues (Expenses)	(42,606)	(16,247)	-0-	(236,629)	2,176,429
Net Income (Loss)	165,383	94,085	(405,904)	552,467	3,380,956
Beginning fund equity	95,474	862,589	441,120	13,016,214	11,951,967
Adj to beg fund equity	(60,334)	(82,972)	-0-	(2,380,503)	(2,315,921)
Beginning Fund Equity as Adjusted	35,140	779,617	441,120	10,635,711	9,636,046
Residual equity transfers	-0-	-0-	-0-	(313,161)	(780)
Fund Equity - June 30	$ 200,523	$ 873,702	$ 35,216	$ 10,875,017	$ 13,016,214

State of Nevada
Combining Statement of Changes in Financial Position
All Internal Service Funds
For the Fiscal Year Ended June 30, 1985

	Highway Patrol Communications	Public Works Inspection	Buildings and Grounds Operating	Motor Pool	Marlette Lake Water System	General Services Communication
Sources of cash						
From operations						
Operating income (loss)	$ 143,861	$ (37,082)	$ (198,142)	$ 3,457	$ (54,506)	$ 274,194
Items not requiring (providing) cash						
Depreciation and amortization	72,907	-0-	14,254	157,653	78,204	6,512
Decrease (increase) in accounts receivable	-0-	-0-	153	(1,179)	191	(11,886)
Decrease (increase) in interfund receivables	(36,436)	(2,732)	(47,113)	(92,084)	193	(381,433)
Decrease (increase) in due from other governments	-0-	-0-	(56,167)	(5,556)	(3,965)	(75,165)
Decrease (increase) in inventory	-0-	-0-	-0-	-0-	-0-	-0-
Decrease (increase) in prepaid expenses	-0-	-0-	-0-	-0-	-0-	(29,670)
Increase (decrease) in accounts payable and accruals	13,357	35,095	43,554	37,598	7,835	104,971
Increase (decrease) in interfund payables	15,038	79	29,646	22,593	9,560	97,430
Increase (decrease) due to other governments	-0-	-0-	3,244	-0-	7	-0-
Loss (gain) on sale of assets	-0-	-0-	-0-	(11,067)	-0-	-0-
Cash provided by operations	208,727	(4,640)	(210,571)	111,415	37,519	(15,047)
Nonoperating revenues (expenses)	-0-	-0-	118,534	(16,247)	-0-	(79,232)
Proceeds from sale of assets	-0-	-0-	-0-	21,204	-0-	-0-
Prior period adjustment	(5,298)	(14,558)	(94,598)	(13,897)	(3,470)	17,578
Increase in installment purchase obligations	-0-	-0-	-0-	-0-	-0-	-0-
Increase in lease obligations	-0-	-0-	2,771	-0-	-0-	-0-
Increase in other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Decrease in other assets	-0-	-0-	-0-	21,588	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Total sources of cash	203,429	(19,198)	(183,864)	124,063	34,049	(76,709)
Applications of cash						
Purchase of furniture and equipment	147,544	-0-	10,533	369,691	7,579	45,544
Purchase of other assets	-0-	-0-	-0-	-0-	-0-	-0-
Repayment to General Fund	-0-	-0-	-0-	-0-	4,571	-0-
Decrease in installment obligations	-0-	-0-	-0-	-0-	-0-	-0-
Decrease in lease obligations	-0-	-0-	-0-	-0-	-0-	-0-
Building improvements capitalized	-0-	-0-	-0-	-0-	-0-	-0-
Residual equity transfer	-0-	-0-	-0-	9,500	-0-	-0-
Total applications of cash	147,544	-0-	10,533	379,191	12,150	45,544
INCREASE (DECREASE) IN CASH	55,885	(19,198)	(194,397)	(255,128)	21,899	(122,253)
Cash at beginning of period	86,947	29,444	880,065	372,805	60,973	372,412
Cash at end of period	$ 142,832	$ 10,246	$ 685,668	$ 117,677	$ 82,872	$ 250,159

State of Nevada
Combining Statement of Changes in Financial Position
All Internal Service Funds
For the Fiscal Year Ended June 30, 1985

	Insurance Premium Trust	General Services Operating	Personnel Operating	Purchasing	Informational Services	Prison Warehouse
Sources of cash						
From operations						
Operating income (loss)	$ 717,360	$ (63,239)	$ (47,516)	$ (158,794)	$ 245,978	$ 51,108
Items not requiring (providing) cash						
Depreciation and amortization	1,752	978	17,283	47,820	157,112	-0-
Decrease (increase) in accounts receivable	(7,350)	-0-	-0-	5,662	517	-0-
Decrease (increase) in interfund receivables	(1,761)	(7,335)	(27,152)	2,475,369	(285,842)	(103,870)
Decrease (increase) in due from other governments	8,303	-0-	-0-	(1,350,816)	1,862	(164)
Decrease (increase) in inventory	-0-	-0-	-0-	(69,449)	-0-	34,485
Decrease (increase) in prepaid expenses	-0-	-0-	-0-	-0-	-0-	-0-
Increase (decrease) in accounts payable and accruals	(121,294)	34,062	184,762	573,095	178,873	734
Increase (decrease) in interfund payables	(15,087)	42	58,117	21,455	24,648	369,521
Increase (decrease) due to other governments	505,269	-0-	-0-	(493)	-0-	1,894
Loss (gain) on sale of assets	-0-	-0-	-0-	(1,936)	15,658	-0-
Cash provided by operations	1,087,192	(35,492)	185,494	1,542,713	338,806	353,708
Nonoperating revenues (expenses)	10,218	64,988	-0-	(2,236,777)	34,618	-0-
Proceeds from sale of assets	-0-	-0-	-0-	3,296	-0-	-0-
Prior period adjustment	1,688	(20,716)	(110,968)	(34,877)	(56,882)	-0-
Increase in installment purchase obligations	7,872	-0-	-0-	-0-	29,907	-0-
Increase in lease obligations	-0-	-0-	-0-	4,200	-0-	-0-
Increase in other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Decrease in other assets	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	(5,767)	732	-0-
Total sources of cash	1,106,970	8,780	74,526	(727,212)	347,173	353,708
Applications of cash						
Purchase of furniture and equipment	12,239	564	133,676	83,714	111,009	-0-
Purchase of other assets	-0-	-0-	-0-	-0-	136,325	-0-
Repayment to General Fund	-0-	-0-	-0-	21,345	-0-	-0-
Decrease in installment obligations	2,423	-0-	-0-	-0-	145,338	-0-
Decrease in lease obligations	-0-	-0-	-0-	7,682	35,272	-0-
Building improvements capitalized	-0-	-0-	-0-	-0-	-0-	-0-
Residual equity transfer	-0-	-0-	-0-	-0-	-0-	303,661
Total applications of cash	14,662	564	133,676	112,741	427,944	303,661
INCREASE (DECREASE) IN CASH	1,092,308	8,216	(59,150)	(839,953)	(80,771)	50,047
Cash at beginning of period	2,384,638	15,616	247,180	1,746,095	147,846	43,714
Cash at end of period	$ 3,476,946	$ 23,832	$ 188,030	$ 906,142	$ 67,075	$ 93,761

Informational Facility	State Printing	Retirement Administration	Total All Funds 1985	Total All Funds 1984
$ 207,989	$ 110,332	$ (405,904)	$ 789,096	$ 1,204,527
609,208	114,805	(3,878)	1,274,610	1,025,488
-0-	46	104,744	90,898	18,176
15,759	(11,407)	-0-	1,494,156	(2,647,754)
(54,203)	(160,666)	-0-	(1,695,737)	2,180,264
175	(58,995)	-0-	(93,784)	(51,581)
-0-	-0-	-0-	(29,670)	-0-
185,725	175,310	(10,010)	1,435,667	1,373,913
(54,035)	3,677	-0-	582,684	(864,047)
-0-	-0-	-0-	589,921	1,697
50,286	(81)	-0-	60,860	358,744
968,904	173,021	(323,048)	4,418,701	2,599,432
(42,606)	(16,247)	-0-	(2,162,759)	2,176,429
9,928	81	-0-	34,509	56,816
(60,334)	(82,972)	-0-	(479,312)	(2,046,556)
222,372	-0-	-0-	260,151	154,334
350,047	112,710	-0-	469,728	1,899,059
-0-	-0-	-0-	-0-	25,700
-0-	(34,058)	12,441	(29)	28,058
545	-0-	-0-	(4,490)	-0-
1,448,856	152,535	(310,607)	2,536,499	4,893,272
587,490	164,707	-0-	1,694,290	2,620,442
-0-	-0-	-0-	136,325	-0-
219,443	22,448	-0-	267,807	467,726
128,579	-0-	-0-	276,340	335,773
396,482	41,205	-0-	480,641	52,695
-0-	-0-	-0-	-0-	6,766
-0-	-0-	-0-	313,161	-0-
1,331,994	248,360	-0-	3,168,564	3,483,402
116,862	(95,825)	(310,607)	(632,065)	1,409,870
37,808	229,912	428,498	7,083,953	5,674,083
$ 154,670	$ 134,087	$ 117,891	$ 6,451,888	$ 7,083,953

Unemployment Compensation (NRS 612.585) Records the financial activity associated with paying unemployment compensation benefits.

Offenders Employment (NRS 209.215) Accounts for wages earned by offenders during incarceration. Withdrawals are used for personal needs of the offenders. Balances are remitted to offenders upon their release.

Care of Sites for Radioactive Waste Disposal (NRS 459.231) Accounts for monies received for the care of sites for the disposal of radioactive waste.

Interim Finance Contingency (NRS 353.266) Accounts for monies allocated from the Interim Finance Committee and expended for contingencies as recommended by the Board of Examiners.

Reserve Statutory Contingency (NRS 353.264) Accounts for monies reserved for specific statutory contingencies, as administrated by the State Board of Examiners.

Human Resources Gift (NRS 232.355) Accounts for gifts and grants received by the Department of Human Resources except for those specifically accounted for in another fund.

Conservations and Natural Resources Gift (NRS 232.070) Accounts for all gifts and grants that the director of Conservation and Natural Resources is authorized to accept.

Equal Rights Commission Gift (NRS 233.155) Accounts for gifts or grants received by the Nevada Equal Rights Commission.

WICHF Student Loan (NRS 397.063) Accounts for loans and stipends to students for professional and graduate training where such education could not be provided by an institution within the state.

Escheated Estates (NRS 154.140) Accounts for assets that are held by the state in absence of legal heirs.

Emergency (NRS 353.263) Accounts for monies used for emergencies as approved by the Board of Examiners.

Indian Commission Gift (NRS 233A.105) Accounts for gifts or grants received by the Nevada Indian Commission.

Education Gift (NRS 385.095) Accounts for gifts received by the State Board of Education.

Self-Insurance Trust (NRS 287.0435) Accounts for monies received and disbursed under a plan of self-insured group life, accident or health insurance for state employees.

State Library Gift (NRS 378.090) Accounts for gifts or grants to the State Library.

Indigent Accident Account (NRS 428.175) Accounts for monies levied to care for hospital care to indigents resulting from motor vehicle accidents.

State Park Grant and Gift (NRS 407.075) Accounts for monies received as gifts for the purpose of acquisition, protection and development of state parks and monuments.

Historical Dedicated Trust (NRS 382.017) Accounts for donations, gifts and grants used to purchase historical artifacts, manuscripts, etc., in accordance with the restrictions specified by the donors.

Rural Rehabilitation Trust (NRS 561.405) Accounts for monies received from the defunct Nevada Rural Rehabilitation Corporation (held in trust by the federal government).

Child Welfare Trust (NRS 422.253) Accounts for survivor benefits payable to children receiving child welfare services.

Public Assistance Trust (NRS 422.253) Accounts for retirement or other benefits to any adjudicated incompetent adult receiving public assistance in a group nursing or care facility.

Special Silicosis Trust (NRS 443.145) Accounts for monies reserved to pay for benefits to persons suffering from silicosis that are not entitled to receive benefits from the Silicosis and Disabled Pension Fund.

Revenue Sharing Trust (NRS 353.277) Accounts for monies received from the Federal Government under the "State and Local Fiscal Assistance Act."

Prisoner's Personal Property (NRS 209.241) Accounts for monies and valuables held in trust for prisoners pending their release.

Supplemental CCRT Reserve (NRS 354.5988) Accounts for "excess" monies received from the supplemental city-county relief tax. Monies are distributed to local government under certain conditions as enumerated in the statutes.

Subsequent Injury (NRS 616.4261) Accounts for compensation benefits to physically impaired employees who have a subsequent injury in the course of employment.

Uninsured Employers Claim (NRS 616.437) Accounts for monies received and disbursed for industrial injury claims of an employee of an uninsured employer.

Northern Nevada Children's Home - Henry Wood Christmas This fund was established on behalf of the late Henry Wood to provide Christmas gifts to orphans.

Judicial College (NRS 1) To account for an appropriation of 2.5 million and interest income derived from investing the monies. Interest income (limited to $200,000) is to be used for the college operating expenses.

Permanent School (State Constitution, Article 11, Section 3) Accounts for the proceeds of certain public lands that are permanent assets of this fund. Interest on such proceeds is to be deposited into the Distributive School Fund.

Public Employees Retirement (NRS 286.220) Accounts for revenue and expenditures in accordance with the rules of the Public Employee's Retirement System.

Police/Firemen's Retirement (NRS 286.225) Accounts for revenues and expenditures relating to police and firemen's benefits.

Legislators' Retirement (NRS 218.2375) Accounts for revenues and expenditures in accordance with the rules of the legislator's retirement system.

Deferred Compensation (NRS 287.330) Accounts for the activity of the deferred compensation plan adopted under the provisions of Internal Revenue Service Code, Section 457, for State Employees.

Silicosis and Disabled Pension (NRS 617.323) Accounts for monies paid for disability or death resulting from the occupational disease, silicosis.

Distributive School (NRS 387.030) Accounts for monies to be apportioned to the school districts of the state, as prescribed by law.

Intergovernmental Trust (NRS 353.254) Accounts for receipts and disbursements made in behalf of local governments.

Department of Taxation Agency Fund for Bonds (NRS 360.271) Accounts for cash received in lieu of a surety bond related to licensing or compliance of tax regulations.

Motor Vehicle (NRS 482.180) Accounts for the deposits, transfers and distribution of Motor Vehicle Privilege Tax.

Restitution Trust (NRS 213.126) Accounts for monies received and disbursed as a requirement of a parolee making restitution.

Bonds of State Gaming Licensees (NRS 463.220) Accounts for faithful performance bonds related to the issuing of a gaming license.

Social Security Revolving (NRS 287.200) Accounts for payments to the Secretary of Treasury of contributions made pursuant to the Social Security Act and State Statutes.

Abandoned Property Trust (NRS 120A.370) Accounts for assets received from the depositor of unclaimed property - real estate, insurance, bank accounts, etc. Cash in excess of $100,500 at fiscal year-end is credited to the general fund.

Athletic Commission Trust (NRS 467.080) Accounts for monies held for contestants and others awaiting final disposition by the Athletic Commission.

Labor Commissioner's Fund for Bonds (NRS 611.070) Accounts for bonds or cash in lieu of a surety bond relating to the licensing of private employment agencies.

Local Government Pooled Investment (NRS 355.167) Accounts for receipts and disbursement of cash received from local governments to take advantage of a greater interest earnings through pooled investments.

Agency Fund for State Payroll (NRS 227.130) Accounts for payroll and payroll deductions such as, withholding of income tax, insurance deductions, credit union deductions, etc.

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1985

Exhibit H-1
Page 1 of 5

	Expendable Trust Funds					
	Unemployment Compensation	Offenders Employment	Care of Sites for Radioactive Waste Disposal	Interim Finance Contingency	Reserve Statutory Contingency	Human Resources Gift
ASSETS						
Cash and pooled investments	$ 156,725,479	$ 237,559	$ 1,497,104	$ 1,799,291	$ 817,450	$ 344,496
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	13,990
Accounts receivable	46,436	-0-	-0-	-0-	-0-	1,249
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	-0-	8,650	102,706	4,297,616	182,436	54,366
Due from other governments	-0-	-0-	-0-	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Furniture, equipment	-0-	-0-	-0-	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-	-0-	-0-	-0-
Land	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 156,771,915	$ 246,209	$ 1,599,810	$ 6,096,907	$ 999,886	$ 414,101
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ -0-	$ -0-	$ -0-	$ 3,849	$ 12,207	$ 59,239
Interfund payables	-0-	24,130	-0-	-0-	262,477	1,531
Due to other governments	-0-	-0-	-0-	5,000	-0-	-0-
Deferred revenue	-0-	-0-	42,978	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	222,079	-0-	-0-	-0-	-0-
Total Liabilities	-0-	246,209	42,978	8,849	274,684	60,770
Fund Balances:						
Reserved:						
Encumbrances and contracts	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	156,771,915	-0-	1,556,832	6,088,058	725,202	353,331
Total Fund Balances	156,771,915	-0-	1,556,832	6,088,058	725,202	353,331
Total Liabilities and Fund Balances	$ 156,771,915	$ 246,209	$ 1,599,810	$ 6,096,907	$ 999,886	$ 414,101

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1985

	Expendable Trust Funds					
	Dept. of Con. & Nat. Res. Gift	Equal Rights Commission Gift	WICHE Student Loan	Escheated Estates	Emergency Fund	Indian Commission Gift
ASSETS						
Cash and pooled investments	$ 1,073,186	$ 343	$ 471,951	$ 609,153	$ 200,000	$ 34
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	-0-	-0-	-0-	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	7,549	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	48,559	-0-	-0-	27,670	-0-	-0-
Due from other governments	-0-	-0-	-0-	-0-	-0-	-0-
Notes receivable	-0-	-0-	1,880,182	-0-	-0-	-0-
Furniture, equipment	-0-	-0-	-0-	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-	-0-	-0-	-0-
Land	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 1,121,665	$ 343	$ 2,359,682	$ 636,823	$ 200,000	$ 34
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ -0-	$ -0-	$ 14,335	$ -0-	$ -0-	$ -0-
Interfund payables	-0-	-0-	17,751	61,776	121,694	-0-
Due to other governments	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	575,047	-0-	-0-
Total Liabilities	-0-	-0-	32,086	636,823	121,694	-0-
Fund Balances:						
Reserved:						
Encumbrances and contracts	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	1,121,665	343	2,327,596	-0-	78,306	34
Total Fund Balances	1,121,665	343	2,327,596	-0-	78,306	34
Total Liabilities and Fund Balances	$ 1,121,665	$ 343	$ 2,359,682	$ 636,823	$ 200,000	$ 34

Expendable Trust Funds					
Education Gift	Self Insurance Trust	State Library Gift	Indigent Accident Account	State Park Grant and Gift	Historical Dedicated Trust
$ 1,915	$ 8,833,172	$ 554	$ 739,463	$ 70,001	$ 458,857
-0-	-0-	-0-	-0-	-0-	-0-
-0-	88,438	-0-	-0-	-0-	552
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	75,006	-0-	-0-
2,867	460,346	-0-	36,675	5,153	21,304
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 4,782	$ 9,373,956	$ 554	$ 851,144	$ 75,154	$ 480,713
$ 600	$ 22,603	$ -0-	$ 133,576	$ 6	$ 1,978
-0-	43,984	-0-	2,778	-0-	714
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
600	66,587	-0-	136,354	6	2,692
-0-	1,966	-0-	-0-	553	-0-
-0-	9,074,902	-0-	-0-	-0-	-0-
4,182	230,501	554	714,790	74,595	478,021
4,182	9,307,369	554	714,790	75,148	478,021
$ 4,782	$ 9,373,956	$ 554	$ 851,144	$ 75,154	$ 480,713

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1985

	Expendable Trust Funds					
	Rural Rehabilitation Trust	Child Welfare Trust	Public Assistance Trust	Special Silicosis	Revenue Sharing Trust	Prisoner's Personal Property
ASSETS						
Cash and pooled investments	$ 2,629	$ 124,149	$ 1,478	$ 61,514	$ 118,990	$ 127,326
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	-0-	-0-	-0-	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	272	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	24,580	-0-	-0-	5,385	9,271
Interfund receivables	-0-	5,783	-0-	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-	-0-	-0-	-0-
Notes receivable	169,323	-0-	-0-	-0-	-0-	-0-
Furniture, equipment	-0-	-0-	-0-	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-	-0-	-0-	-0-
Land	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 172,224	$ 154,512	$ 1,478	$ 61,514	$ 124,375	$ 136,597
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 9	$ 3,006	$ -0-	$ 10	$ -0-	$ -0-
Interfund payables	-0-	47,019	1,478	-0-	-0-	-0-
Due to other governments	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-	-0-	112,478	100,000
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities	9	50,025	1,478	10	112,478	100,000
Fund Balances:						
Reserved:						
Encumbrances and contracts	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	172,215	104,487	-0-	61,504	11,897	36,597
Total Fund Balances	172,215	104,487	-0-	61,504	11,897	36,597
Total Liabilities and Fund Balances	$ 172,224	$ 154,512	$ 1,478	$ 61,514	$ 124,375	$ 136,597

			Non-Expendable Trusts		
Supplemental CCRT Reserve	Subsequent Injury	Uninsured Employers Claim	N NV Child Home Henry Wood Christmas	Judicial College	Permanent School
$ 840,446	$ 189,958	$ 241,898	$ 52,784	$ -0-	$ 3,519,401
-0-	-0-	-0-	-0-	-0-	20,316,004
-0-	-0-	137	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	889,885
-0-	-0-	-0-	-0-	-0-	4,708
12,616,343	8,647	10,721	347	2,522,745	308,545
-0-	-0-	-0-	-0-	-0-	607,710
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	2,591
-0-	-0-	-0-	-0-	-0-	-0-
$ 13,456,789	$ 198,605	$ 252,756	$ 53,131	$ 2,522,745	$ 25,648,844
$ -0-	$ 36,787	$ 113,484	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-	377,325
-0-	-0-	-0-	-0-	22,745	-0-
-0-	995	796	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	965,023
-0-	37,782	114,280	-0-	22,745	1,342,348
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	30,000	2,500,000	24,306,496
13,456,789	160,823	138,476	23,131	-0-	-0-
13,456,789	160,823	138,476	53,131	2,500,000	24,306,496
$ 13,456,789	$ 198,605	$ 252,756	$ 53,131	$ 2,522,745	$ 25,648,844

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1985

	Pension Trusts					Agency Funds
	Public Employees' Retirement	Police/ Firemen's Retirement	Legislators Retirement System	Deferred Compensation	Silicosis and Disabled Pension	Distributive School
ASSETS						
Cash and pooled investments	$ 1,931,676	$ -0-	$ 626	$ -0-	$ 5,489,283	$ 30,010,667
Investments (at cost)	1,465,448,553	-0-	1,163,214	9,163,506	-0-	-0-
Accounts receivable	-0-	-0-	-0-	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	278,060
Accrued interest and dividends	44,969,191	-0-	31,622	-0-	-0-	-0-
Other receivables	9,406,403	-0-	-0-	-0-	-0-	-0-
Interfund receivables	-0-	224,370,181	-0-	155,533	250,466	1,327,198
Due from other governments	-0-	-0-	-0-	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Furniture, equipment	-0-	-0-	6,549	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	(3,929)	-0-	-0-	-0-
Land	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	194,410	-0-	-0-	-0-	-0-	-0-
Total Assets	$1,521,950,233	$ 224,370,181	$ 1,198,082	$ 9,319,039	$ 5,739,749	$ 31,615,925
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 1,021,042	$ -0-	$ 2,522	$ -0-	$ -0-	$ -0-
Interfund payables	224,370,181	-0-	-0-	-0-	-0-	17,310,920
Due to other governments	-0-	-0-	-0-	-0-	-0-	14,305,005
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Notes payable	214,384	-0-	-0-	-0-	-0-	-0-
Other liabilities	6,571,537	-0-	-0-	-0-	38,086	-0-
Total Liabilities	232,177,144	-0-	2,522	-0-	38,086	31,615,925
Fund Balances:						
Reserved:						
Encumbrances and contracts	-0-	-0-	-0-	-0-	-0-	-0-
Other	1,289,773,089	224,370,181	1,195,560	9,319,039	-0-	-0-
Unreserved	-0-	-0-	-0-	-0-	5,701,663	-0-
Total Fund Balances	1,289,773,089	224,370,181	1,195,560	9,319,039	5,701,663	-0-
Total Liabilities and Fund Balances	$1,521,950,233	$ 224,370,181	$ 1,198,082	$ 9,319,039	$ 5,739,749	$ 31,615,925

Agency Funds					
Intergovernment Trust	Dept. of Taxation Agency Fund for Bonds	Motor Vehicle	Restitution Trust	Bonds of State Gaming Licensees	Social Security Revolving
$ 2,033,862	$ 3,015,626	$ 7,576,233	$ 308,883	$ 1,500	$ 47,490
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	79,105	-0-	-0-	-0-
7,918	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	107,747	-0-	-0-	-0-
26,785,270	90,937	1,100	-0-	-0-	-0-
74,760	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 28,901,810	$ 3,106,563	$ 7,764,185	$ 308,883	$ 1,500	$ 47,490
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
13,367,614	-0-	3,517,964	6,974	-0-	-0-
15,529,131	-0-	3,110,842	-0-	-0-	47,490
-0-	-0-	-0-	-0-	-0-	-0-
-0-	3,106,563	1,110,022	-0-	1,500	-0-
-0-	-0-	-0-	-0-	-0-	-0-
5,065	-0-	25,357	301,909	-0-	-0-
28,901,810	3,106,563	7,764,185	308,883	1,500	47,490
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
$ 28,901,810	$ 3,106,563	$ 7,764,185	$ 308,883	$ 1,500	$ 47,490

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1985

	Agency Funds				
	Abandoned Property Trust	Athletic Commission Trust	Labor Commissioner's Fund for Bonds	Local Gov't Pooled Investment	Agency Fund for State Payroll
ASSETS					
Cash and pooled investments	$ 1,019,006	$ 41,450	$ 4,000	$ 7,562,115	$ 1,827,215
Investments (at cost)	-0-	-0-	-0-	-0-	-0-
Accounts receivable	-0-	-0-	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	1,789
Interfund receivables	-0-	-0-	-0-	259,105	7,481
Due from other governments	-0-	-0-	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-	-0-	-0-
Furniture, equipment	-0-	-0-	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-	-0-	-0-
Land	-0-	-0-	-0-	-0-	-0-
Other assets	46,950	-0-	-0-	-0-	-0-
Total Assets	$ 1,065,956	$ 41,450	$ 4,000	$ 7,821,220	$ 1,836,485
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accruals	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Interfund payables	918,196	-0-	-0-	-0-	285
Due to other governments	-0-	-0-	-0-	7,821,220	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-
Deposits	-0-	41,450	4,000	-0-	-0-
Notes payable	-0-	-0-	-0-	-0-	-0-
Other liabilities	147,760	-0-	-0-	-0-	1,836,200
Total Liabilities	1,065,956	41,450	4,000	7,821,220	1,836,485
Fund Balances:					
Reserved:					
Encumbrances and contracts	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-
Unreserved	-0-	-0-	-0-	-0-	-0-
Total Fund Balances	-0-	-0-	-0-	-0-	-0-
Total Liabilities and Fund Balances	$ 1,065,956	$ 41,450	$ 4,000	$ 7,821,220	$ 1,836,485

Total all Funds

1985	1984
$ 240,030,133	$ 186,134,220
1,496,105,267	1,369,212,521
207,917	55,943
285,978	2,001,949
45,898,519	46,624,775
9,620,233	9,440,798
273,983,406	246,170,633
682,470	1,628,765
2,049,505	1,824,419
6,549	6,000
(3,929)	(3,000)
2,591	2,591
241,360	277,692
$2,069,109,999	$1,863,377,306
$ 1,425,253	$ 1,209,678
260,454,791	245,015,540
40,841,433	21,798,000
44,769	49,473
4,263,535	3,711,580
214,384	240,000
10,900,541	3,682,441
318,144,706	275,706,712
2,519	2,956
1,560,569,267	1,441,932,076
190,393,507	145,735,562
1,750,965,293	1,587,670,594
$2,069,109,999	$1,863,377,306

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1985

	Unemployment Compensation	Offenders Employment	Care of Sites for Radioactive Waste Disposal	Interim Finance Contingency	Reserve Statutory Contingency	Human Resources Gift
Revenues:						
Federal	$ 8,805,000	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Taxes	102,125,301	-0-	-0-	-0-	-0-	-0-
Licenses, fees and permits	-0-	-0-	209,398	-0-	-0-	-0-
Sales	-0-	-0-	-0-	-0-	-0-	-0-
Interest	13,709,452	20,804	156,453	-0-	-0-	10,712
Net premium income	-0-	-0-	-0-	-0-	-0-	-0-
Donations	-0-	-0-	-0-	-0-	-0-	51,295
Other	-0-	-0-	-0-	411	1,312	44
Total Revenues	123,839,753	20,804	365,851	411	1,312	62,051
Expenditures:						
General government	79,649,566	-0-	-0-	19,262	176,699	-0-
Health and social services	-0-	-0-	-0-	-0-	-0-	701,800
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	-0-	19,354	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	79,649,566	-0-	-0-	19,262	196,053	701,800
Excess of Revenues over (under) Expenditures	44,190,187	20,804	365,851	(18,851)	(194,741)	(639,749)
Other Financing Sources (Uses):						
Operating transfers in	-0-	-0-	-0-	4,297,616	571,517	600,281
Operating transfers out	-0-	(20,804)	(44,571)	(2,573,660)	(458,250)	-0-
Total Other Financing Sources (Uses)	-0-	(20,804)	(44,571)	1,723,956	113,267	600,281
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	44,190,187	-0-	321,280	1,705,105	(81,474)	(39,468)
Beginning fund balances	112,581,728	189,319	1,210,412	4,210,962	806,676	390,874
Adj to beginning fund balances	-0-	(189,319)	25,140	171,991	-0-	1,925
Beginning Fund Balances as Adjusted	112,581,728	-0-	1,235,552	4,382,953	806,676	392,799
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances - June 30	$ 156,771,915	$ -0-	$ 1,556,832	$ 6,088,058	$ 725,202	$ 353,331

Dept. of Con. & Nat. Res. Gift	Equal Rights Commission Gift	WICHE Student Loan	Escheated Estates	Emergency Fund	Indian Commission Gift
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
117,237	-0-	25,909	65,515	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
117,237	-0-	25,909	65,515	-0-	-0-
-0-	6	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	799,349	-0-	-0-	-0-
-0-	-0-	-0-	-0-	52,750	-0-
4,778	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
4,778	6	799,349	-0-	52,750	-0-
112,459	(6)	(773,440)	65,515	(52,750)	-0-
-0-	-0-	794,849	-0-	192,257	-0-
-0-	-0-	-0-	(65,515)	(121,694)	-0-
-0-	-0-	794,849	(65,515)	60,563	-0-
112,459	(6)	21,409	-0-	7,813	-0-
988,967	349	2,306,187	-0-	70,493	34
20,239	-0-	-0-	-0-	-0-	-0-
1,009,206	349	2,306,187	-0-	70,493	34
-0-	-0-	-0-	-0-	-0-	-0-
$ 1,121,665	$ 343	$ 2,327,596	$ -0-	$ 78,306	$ 34

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1985

	Education Gift	Self Insurance Trust	State Library Gift	Indigent Accident Account	State Park Grant and Gift	Historical Dedicated Trust
Revenues:						
Federal	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ 11,749
Taxes	-0-	-0-	-0-	964,822	-0-	-0-
Licenses, fees and permits	-0-	-0-	-0-	-0-	-0-	-0-
Sales	-0-	-0-	-0-	-0-	-0-	32,225
Interest	-0-	854,486	-0-	91,066	8,246	52,976
Net premium income	-0-	24,234,167	-0-	-0-	-0-	-0-
Donations	1,012	-0-	420	-0-	328	28,763
Other	-0-	-0-	-0-	-0-	-0-	-0-
Total Revenues	1,012	25,088,653	420	1,056,888	8,574	125,713
Expenditures:						
General government	-0-	-0-	771	-0-	-0-	-0-
Health and social services	-0-	21,529,286	-0-	995,175	-0-	-0-
Education and support services	600	-0-	-0-	-0-	-0-	107,243
Law, justice and public safety	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	10,104	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	600	21,529,286	771	995,175	10,104	107,243
Excess of Revenues over (under) Expenditures	412	3,559,367	(351)	61,513	(1,530)	18,470
Other Financing Sources (Uses):						
Operating transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers out	-0-	(24,505)	-0-	(2,778)	-0-	(10,276)
Total Other Financing Sources (Uses)	-0-	(24,505)	-0-	(2,778)	-0-	(10,276)
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	412	3,534,862	(351)	58,735	(1,530)	8,194
Beginning fund balances	3,770	5,663,343	905	643,305	75,282	460,390
Adj to beginning fund balances	-0-	109,164	-0-	12,750	1,396	9,437
Beginning Fund Balances as Adjusted	3,770	5,772,507	905	656,055	76,678	469,827
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Fund Balances - June 30	$ 4,182	$ 9,307,369	$ 554	$ 714,790	$ 75,148	$ 478,021

Rural Rehabilitation Trust	Child Welfare Trust	Public Assistance Trust	Special Silicosis	Revenue Sharing Trust	Prisoner's Personal Property
$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
7,507	-0-	-0-	-0-	11,897	14,872
-0-	-0-	-0-	-0-	-0-	-0-
-0-	442,950	27,351	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
7,507	442,950	27,351	-0-	11,897	14,872
-0-	-0-	-0-	-0-	-0-	-0-
-0-	416,960	-0-	19,343	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
261	-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-	-0-
261	416,960	-0-	19,343	-0-	-0-
7,246	25,990	27,351	(19,343)	11,897	14,872
-0-	-0-	-0-	-0-	-0-	-0-
-0-	-0-	(27,351)	-0-	-0-	-0-
-0-	-0-	(27,351)	-0-	-0-	-0-
7,246	25,990	-0-	(19,343)	11,897	14,872
164,969	78,497	-0-	80,847	-0-	19,931
-0-	-0-	-0-	-0-	-0-	1,794
164,969	78,497	-0-	80,847	-0-	21,725
-0-	-0-	-0-	-0-	-0-	-0-
$ 172,215	$ 104,487	$ -0-	$ 61,504	$ 11,897	$ 36,597

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1985

	Supplemental CCRT Reserve	Subsequent Injury	Uninsured Employers Claim	Total All Funds 1985	Total All Funds 1984
Revenues:					
Federal	$ -0-	$ -0-	$ -0-	$ 8,016,745	$ 16,703,380
Taxes	-0-	150,000	208,081	103,440,124	91,742,681
Licenses, fees and permits	-0-	-0-	-0-	209,398	73,861
Sales	-0-	-0-	-0-	32,225	90,156
Interest	256,779	19,220	27,567	15,451,498	10,800,764
Net premium income	-0-	-0-	-0-	24,234,167	19,768,136
Donations	-0-	-0-	-0-	552,119	71,510
Other	13,158,043	-0-	16,365	13,176,175	10,161,571
Total Revenues	13,414,822	169,220	243,933	165,112,455	149,412,059
Expenditures:					
General government	9,673,481	-0-	-0-	89,519,785	96,505,709
Health and social services	-0-	348,618	250,788	24,261,970	15,931,176
Education and support services	-0-	-0-	-0-	907,192	972,627
Law, justice and public safety	-0-	-0-	-0-	72,104	66,551
Recreation and resource development	-0-	-0-	-0-	15,143	9,750
Other	-0-	-0-	-0-	-0-	616
Total Expenditures	9,673,481	348,618	250,788	114,776,194	113,486,429
Excess of Revenues over (under) Expenditures	3,741,341	(179,398)	(6,855)	50,336,261	35,925,630
Other Financing Sources (Uses):					
Operating transfers in	-0-	-0-	-0-	6,446,520	2,394,077
Operating transfers out	-0-	-0-	-0-	(3,349,404)	(2,480,123)
Total Other Financing Sources (Uses)	-0-	-0-	-0-	3,097,116	(86,046)
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	3,741,341	(179,398)	(6,855)	53,433,377	35,839,584
Beginning fund balances	9,715,074	333,382	142,931	140,138,627	103,498,337
Adj to beginning fund balances	374	6,839	2,400	174,130	321,473
Beginning Fund Balances as Adjusted	9,715,448	340,221	145,331	140,312,757	103,819,810
Residual equity transfers	-0-	-0-	-0-	-0-	479,233
Fund Balances - June 30	$ 13,456,789	$ 160,823	$ 138,476	$ 193,746,134	$ 140,138,627

State of Nevada
Combining Statement of Revenues, Expenses, and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1985

Exhibit H-3

	NWU Child Home Henry Woods Christmas	Judicial College	Permanent School	Total All Funds 1985	Total All Funds 1984
Operating Revenues:					
Interest	$ 6,899	$ 22,745	$ 2,471,281	$ 2,500,925	$ 2,180,273
Fines	-0-	-0-	1,349,570	1,349,570	1,902,400
Other	-0-	-0-	327,281	327,281	317,065
Total Operating Revenues	6,899	22,745	4,148,132	4,177,776	4,399,738
Operating Expenses:					
Education and support services	-0-	-0-	2,477,841	2,477,841	2,172,646
Law, justice and public safety	-0-	22,745	-0-	22,745	-0-
Other	1,410	-0-	-0-	1,410	1,705
Total Operating Expenses	1,410	22,745	2,477,841	2,501,996	2,174,351
Operating Income (Loss)	5,489	-0-	1,670,291	1,675,780	2,225,387
Nonoperating Revenues (Expenses):					
Operating transfers in	-0-	-0-	65,515	65,515	76,463
Total Nonoperating Revenues (Expenses)	-0-	-0-	65,515	65,515	76,463
Net Income (Loss)	5,489	-0-	1,735,806	1,741,295	2,301,850
Beginning fund balances	47,642	-0-	22,373,949	22,421,591	20,150,386
Adj to beginning fund balances	-0-	-0-	196,741	196,741	2,355
Beginning Fund Balances as Adjusted	47,642	-0-	22,570,690	22,618,332	20,152,741
Residual equity transfers	-0-	2,500,000	-0-	2,500,000	(33,000)
Fund Balances - June 30	$ 53,131	$ 2,500,000	$ 24,306,496	$ 26,859,627	$ 22,421,591

State of Nevada
Combining Statement of Revenues, Expenses, and Changes in Fund Balances
All Pension Trust Funds
For the Fiscal Year Ended June 30, 1985

	Public Employees' Retirement	Police/ Firemen's Retirement	Legislators Retirement System	Deferred Compensation
Operating Revenues:				
Interest	$ 98,272,301	$ 17,608,296	$ 107,854	$ -0-
Investment gain	-0-	-0-	1,048	811,575
Retirement contributions	117,729,697	21,547,078	123,747	2,125,951
Other	511,121	48,590	-0-	-0-
Total Operating Revenues	216,513,119	39,203,964	232,649	2,937,526
Operating Expenses:				
Benefit payments	58,171,831	9,187,518	166,532	659,458
Investment expense	2,354,230	421,828	-0-	23,376
Investment loss	60,912,562	10,914,229	-0-	63,093
Refunds	8,553,282	965,027	9,280	-0-
Administrative expense	1,388,289	102,045	6,465	-0-
Total Operating Expenses	131,380,194	21,590,647	182,277	745,927
Operating Income (Loss)	85,132,925	17,613,317	50,372	2,191,599
Nonoperating Revenues (Expenses):				
Operating transfers in	226,725	-0-	-0-	-0-
Operating transfers out	-0-	(226,725)	-0-	-0-
Total Nonoperating Revenues (Expenses)	226,725	(226,725)	-0-	-0-
Net Income (Loss)	85,359,650	17,386,592	50,372	2,191,599
Beginning fund balances	1,204,413,439	206,983,589	1,145,188	7,127,440
Adj to beginning fund balances	-0-	-0-	-0-	-0-
Beginning Fund Balances as Adjusted	1,204,413,439	206,983,589	1,145,188	7,127,440
Residual equity transfers	-0-	-0-	-0-	-0-
Fund Balances - June 30	$1,289,773,089	$ 224,370,181	$ 1,195,560	$ 9,319,039

Exhibit H-4

Total All Funds		Silicosis and Disabled Pension
1985	1984	
$ 116,607,720	$ 120,634,554	$ 619,269
812,623	1,635,424	-0-
141,526,473	135,431,211	-0-
559,711	410,654	-0-
259,506,527	258,111,843	619,269
68,655,984	59,656,083	470,645
2,799,434	1,083,527	-0-
71,889,884	23,521,504	-0-
9,527,589	8,571,571	-0-
1,496,799	1,561,161	-0-
154,369,690	94,393,846	470,645
105,136,837	163,717,997	148,624
226,725	13,672,000	-0-
‹226,725›	‹13,672,000›	-0-
-0-	-0-	-0-
105,136,837	163,717,997	148,624
1,425,110,592	1,261,392,595	5,440,936
112,103	-0-	112,103
1,425,222,695	1,261,392,595	5,553,039
-0-	-0-	-0-
$1,530,359,532	$1,425,110,592	$ 5,701,663

State of Nevada
Combining Statement of Changes in Financial Position
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1985

Exhibit H-5

	N NV Child Home Henry Wood Christmas	Judicial College	Permanent School	Total All Funds 1985	Total All Funds 1984
Sources of cash					
From operations					
Operating income (loss)	$ 5,489	$ -0-	$ 1,670,291	$ 1,675,780	$ 2,225,387
Items not requiring (providing) cash					
Decrease (increase) in accrued interest and other receivables	-0-	-0-	(776,008)	(776,008)	232,914
Decrease (increase) in interfund receivables	(347)	(2,522,745)	485,078	(2,038,014)	(657,147)
Increase in due from other governments	-0-	-0-	(181,469)	(181,469)	(41,827)
Increase (decrease) in interfund payables	-0-	-0-	-0-	-0-	250,604
Increase (decrease) in due to other government	-0-	22,745	(108,731)	(85,986)	-0-
Other	-0-	-0-	853,112	853,112	-0-
Cash provided by operations	5,142	(2,500,000)	1,942,273	(552,585)	2,009,931
Nonoperating revenue (expenses)	-0-	-0-	65,515	65,515	76,463
Residual equity transfer	-0-	2,500,000	-0-	2,500,000	799
Note principal collections	-0-	-0-	80	80	59,142
Decrease in investments	18,500	-0-	-0-	18,500	2,355
Prior period adjustment	-0-	-0-	196,741	196,741	-0-
Total sources of cash	23,642	-0-	2,204,609	2,228,251	2,148,690
Applications of cash					
Purchase of investments	-0-	-0-	15,005,690	15,005,690	3,939,641
Transfer to General Fund	-0-	-0-	-0-	-0-	33,000
Total applications of cash	-0-	-0-	15,005,690	15,005,690	3,972,641
INCREASE (DECREASE) IN CASH	23,642	-0-	(12,801,081)	(12,777,439)	(1,823,951)
Cash at beginning of period	29,142	-0-	16,320,482	16,349,624	18,173,575
Cash at end of period	$ 52,784	$ -0-	$ 3,519,401	$ 3,572,185	$ 16,349,624

State of Nevada
Combining Statement of Changes in Financial Position
All Pension Trust Funds
For the Fiscal Year Ended June 30, 1985

	Legislators' Retirement System	Silicosis/ Disabled Pension	Police/ Firemen's Retirement	Public Employees' Retirement
Sources of cash				
From operations				
Operating income (loss)	$ 50,372	$ 148,624	$ 17,613,317	$ 85,132,925
Items not requiring (providing) cash				
Depreciation and amortization	(831)	-0-	-0-	(2,381,145)
Decrease (increase) in accrued interest and receivables	-0-	-0-	-0-	-0-
Decrease (increase) in other receivables	(296)	(102,822)	-0-	-0-
Decrease (increase) in interfund receivables	-0-	-0-	(17,386,592)	-0-
Increase (decrease) in accounts payable and accruals	-0-	-0-	-0-	135,943
Increase (decrease) in interfund payables	-0-	-0-	-0-	17,386,592
Loss (gain) on sale of investments	(1,048)	-0-	-0-	60,162,211
Allowance for loan losses /	-0-	-0-	-0-	11,664,580
Cash provided by operations	48,197	45,802	226,725	172,101,106
Nonoperating revenue (expenses)	-0-	-0-	(226,725)	226,725
Proceeds from sale of investments	171,133	-0-	-0-	3,322,422,349
Increase in other liabilities	2,522	38,086	-0-	5,988,745
Decreases in other assets	-0-	-0-	-0-	1,544,423
Adjustment to beginning fund balance	-0-	112,103	-0-	-0-
Total sources of cash	221,852	195,991	-0-	3,502,283,348
Applications of cash				
Purchase of investments	221,700	-0-	-0-	3,501,531,889
Decrease in notes payable	-0-	-0-	-0-	25,790
Decrease in loan deposits and commitments	-0-	-0-	-0-	-0-
Total applications of cash	221,700	-0-	-0-	3,501,557,679
INCREASE (DECREASE) IN CASH	152	195,991	-0-	725,669
Cash at beginning of period	474	5,293,292	-0-	1,206,007
Cash at end of period	$ 626	$ 5,489,283	$ -0-	$ 1,931,676

Exhibit H-6

Deferred Compensation	Total All Funds 1985	Total All Funds 1984
$ 2,191,599	$ 105,136,837	$ 163,718,265
-0-	‹2,381,976›	1,477,000
-0-	-0-	‹24,076,824›
-0-	‹103,118›	‹135,000›
‹2,810›	‹17,389,402›	‹25,828,456›
-0-	135,943	16,000
-0-	17,386,592	25,771,000
-0-	60,161,163	‹1,037,000›
-0-	11,664,580	23,487,000
2,188,789	174,610,619	163,391,985
-0-	-0-	-0-
-0-	3,322,593,482	1,965,518,000
-0-	6,029,353	292,000
-0-	1,544,423	‹24,000›
-0-	112,103	-0-
2,188,789	3,504,889,980	2,129,177,985
2,188,789	3,503,942,378	2,128,148,188
-0-	25,790	20,000
-0-	-0-	-0-
2,188,789	3,503,968,168	2,128,168,188
-0-	921,812	1,009,797
-0-	6,499,773	5,489,976
$ -0-	$ 7,421,585	$ 6,499,773

State of Nevada
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 1985

	Balance July 1, 1984	Additions	Deductions	Balance June 30, 1985
DISTRIBUTIVE SCHOOL				
ASSETS				
Cash	$ 18,923,086	$ 194,462,632	$ 183,375,051	$ 30,010,667
Taxes receivable	7,250	16,432,237	16,161,427	278,060
Interfund receivables	1,079,414	163,305,573	163,057,789	1,327,198
Due from other governments	795,112	10,018,151	10,813,263	-0-
Total Assets	$ 20,804,862	$ 384,218,593	$ 373,407,530	$ 31,615,925
LIABILITIES				
Interfund payables	$ 20,803,562	$ 7,507,358	$ 11,000,000	$ 17,310,920
Due to other governments	-0-	177,396,459	163,091,454	14,305,005
Other liabilities	1,300	4,600	5,900	-0-
Total Liabilities	$ 20,804,862	$ 184,908,417	$ 174,097,354	$ 31,615,925
INTERGOVERNMENTAL TRUST				
ASSETS				
Cash	$ 2,186,842	$ 326,237,439	$ 326,390,419	$ 2,033,862
Taxes receivable	1,994,699	17,510,851	19,497,632	7,918
Interfund receivables	23,484,279	283,685,298	280,384,307	26,785,270
Due from other governments	102,851	2,562,724	2,590,815	74,760
Total Assets	$ 27,768,671	$ 629,996,312	$ 628,863,173	$ 28,901,810
LIABILITIES				
Interfund payables	$ 10,702,795	$ 21,780,521	$ 19,115,702	$ 13,367,614
Due to other governments	17,027,421	307,692,770	309,191,060	15,529,131
Other liabilities	38,455	-0-	33,390	5,065
Total Liabilities	$ 27,768,671	$ 329,473,291	$ 328,340,152	$ 28,901,810
DEPT. OF TAXATION BOND TRUST				
ASSETS				
Cash	$ 2,606,383	$ 1,008,342	$ 599,099	$ 3,015,626
Interfund receivables	86,507	988,342	983,912	90,937
Total Assets	$ 2,692,890	$ 1,996,684	$ 1,583,011	$ 3,106,563
LIABILITIES				
Deposits	$ 2,692,890	$ 1,008,342	$ 594,669	$ 3,106,563

State of Nevada
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 1985

	Balance July 1, 1984	Additions	Deductions	Balance June 30, 1985
MOTOR VEHICLE FUND				
ASSETS				
Cash	$ 7,249,855	$ 93,739,062	$ 93,412,684	$ 7,576,233
Accounts Receivable	-0-	1,107,929	1,028,824	79,105
Other receivables	-0-	401,381	293,634	107,747
Interfund Receivables	3,237	1,100	3,237	1,100
Total Assets	$ 7,253,092	$ 95,249,472	$ 94,738,379	$ 7,764,185
LIABILITIES				
Interfund payables	$ 3,240,224	$ 62,053,086	$ 61,775,346	$ 3,517,964
Due to other governments	3,039,189	30,502,358	30,430,705	3,110,842
Deposits	967,340	297,186	154,504	1,110,022
Other liabilities	6,339	162,387	143,369	25,357
Total Liabilities	$ 7,253,092	$ 93,015,017	$ 92,503,924	$ 7,764,185
RESTITUTION TRUST				
ASSETS				
Cash	$ 344,412	$ 222,528	$ 258,057	$ 308,883
Receivables	11,487	-0-	11,487	-0-
Total Assets	$ 355,899	$ 222,528	$ 269,544	$ 308,883
LIABILITIES				
Interfund Payables	$ -0-	$ 6,974	$ -0-	$ 6,974
Other liabilities	355,899	232,863	286,853	301,909
Total Liabilities	$ 355,899	$ 239,837	$ 286,853	$ 308,883
GAMING TAX SURETY BOND TRUST				
ASSETS				
Cash	$ 3,750	$ 55,300	$ 57,550	$ 1,500
LIABILITIES				
Deposits	$ 3,750	$ 55,300	$ 57,550	$ 1,500
SOCIAL SECURITY REVOLVING				
ASSETS				
Cash	$ 40,606	$ 2,845,293	$ 2,838,409	$ 47,490
Due from other governments	15,740	2,829,553	2,845,293	-0-
Total Assets	$ 56,346	$ 5,674,846	$ 5,683,702	$ 47,490
LIABILITIES				
Due to federal government	$ 56,346	$ 2,845,293	$ 2,854,149	$ 47,490

State of Nevada
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 1985

	Balance July 1, 1984	Additions	Deductions	Balance June 30, 1985
ABANDONED PROPERTY TRUST				
ASSETS				
Cash	$ 2,161,236	$ 1,358,954	$ 2,501,184	$ 1,019,006
Interfund receivables	4,585	-0-	4,585	-0-
Other assets	55,492	-0-	8,542	46,950
Total Assets	$ 2,221,313	$ 1,358,954	$ 2,514,311	$ 1,065,956
LIABILITIES				
Interfund Payables	$ 2,212,987	$ 757,481	$ 2,052,272	$ 918,196
Other liabilities	8,326	1,347,173	1,207,739	147,760
Total Liabilities	$ 2,221,313	$ 2,104,654	$ 3,260,011	$ 1,065,956
ATHLETIC COMMISSION TRUST				
ASSETS				
Cash	$ 44,600	$ 30,700	$ 33,850	$ 41,450
LIABILITIES				
Interfund payables	$ -0-	$ 2,000	$ 2,000	$ -0-
Deposits	44,600	30,700	33,850	41,450
Total Liabilities	$ 44,600	$ 32,700	$ 35,850	$ 41,450
LABOR COMMISSIONER BOND TRUST				
ASSETS				
Cash	$ 3,000	$ 16,000	$ 15,000	$ 4,000
LIABILITIES				
Deposits	$ 3,000	$ 16,000	$ 15,000	$ 4,000
LOCAL GOVERNMENT POOLED INVESTMENT				
ASSETS				
Cash	$ 1,618,000	$ 8,776,115	$ 2,832,000	$ 7,562,115
Interfund receivables	49,125	209,980	-0-	259,105
Total Assets	$ 1,667,125	$ 8,986,095	$ 2,832,000	$ 7,821,220
LIABILITIES				
Due to other governments	$ 1,667,125	$ 8,776,115	$ 2,622,020	$ 7,821,220
PAYROLL TRUST FUND				
ASSETS				
Cash	$ 867,140	$ 172,667,878	$ 171,707,803	$ 1,827,215
Other receivables	-0-	29,231	27,442	1,789
Interfund receivables	855,625	172,638,646	173,486,790	7,481
Total Assets	$ 1,722,765	$ 345,335,755	$ 345,222,035	$ 1,836,485
LIABILITIES				
Interfund payables	$ 809	$ 285	$ 809	$ 285
Other liabilities	1,721,956	172,667,878	172,553,634	1,836,200
Total Liabilities	$ 1,722,765	$ 172,668,163	$ 172,554,443	$ 1,836,485

State of Nevada
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 1985

	Balance July 1, 1984	Additions	Deductions	Balance June 30, 1985
STALE CLAIMS FUND				
ASSETS				
Cash	$ 86,047	$ 177,032	$ 263,079	$ -0-
LIABILITIES				
Interfund payables	$ 86,047	$ 177,032	$ 263,079	$ -0-
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash	$ 36,134,957	$ 801,597,275	$ 784,284,185	$ 53,448,047
Taxes receivable	2,001,949	33,943,088	35,659,059	285,978
Interfund receivables	25,562,772	620,828,939	617,920,620	28,471,091
Due from other governments	913,703	15,410,428	16,249,371	74,760
Other receivables	66,979	1,538,541	1,369,929	235,591
Total Assets	$ 64,680,360	$ 1,473,318,271	$ 1,455,483,164	$ 82,515,467
LIABILITIES				
Interfund payables	$ 37,046,424	$ 92,284,737	$ 94,209,208	$ 35,121,953
Due to other governments	21,790,881	527,212,995	508,189,388	40,813,688
Deposits	3,711,580	1,407,528	855,573	4,263,535
Other liabilities	2,132,275	174,414,901	174,230,885	2,316,291
Total Liabilities	$ 64,680,360	$ 795,320,161	$ 777,485,054	$ 82,515,467

University System Funds

Current Operating Funds Account for transactions which are expended in performing the primary and support objectives of the University of Nevada System, i.e., instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and fellowships and auxiliary activities.

The Unrestricted Funds are used to account for transactions related to the System's state-appropriated budget as approved by the Board of Regents of the University of Nevada System and for transactions related to the System's summer sessions program, the recovery of indirect costs of sponsored research programs, and the use of unrestricted gifts and grants.

The Restricted Funds are used to account for current resources expended for operating purposes but restricted by donors or other outside agencies as to the specific purpose for which they may be expended.

The Auxiliary Enterprise Funds are used to account for transactions of substantially self-supporting activities that primarily perform a service to students, faculty and staff. The general public may incidentally be serviced by some auxiliary enterprises. Auxiliary enterprises include, but are not limited to, student housing, bookstores, food service, and special events centers.

Nonoperating Funds

The Student Loan Funds, primarily financed by the federal government, are used to account for loans to students.

The Endowment Funds are subject to the restrictions of donor gift instruments requiring that the principal be invested in perpetuity and that only the income be utilized.

The Plant Funds are used to account for the transactions relating to investment in University of Nevada System properties. They include (1) Unexpended Plant Funds, (2) Retirement of Indebtedness Funds, and (3) Investment in Plant Funds. The Unexpended Plant Fund is comprised of amounts which have been appropriated or designated for land, improvements, buildings and equipment. Retirement of Indebtedness Fund includes bond sinking funds to provide for payment of principal, interest, building maintenance and equipment repair and replacement reserves, primarily pursuant to terms of bond indentures. Investment in Plant Fund represents the excess of the accumulated cost of Physical properties over related liabilities.

The Agency Funds are used to account for assets held by the various university divisions as custodian or fiscal agent for others.

State of Nevada
Combining Balance Sheet
All University System Funds
June 30, 1985

Exhibit I-1

	Current Funds	Fiduciary Funds	Plant Funds	Totals (Memorandum only) 1985	1984
ASSETS					
Cash and pooled investments	$ 24,115,461	$ 4,743,188	$ 25,072,041	$ 53,930,690	$ 45,077,230
Investments (at cost)	1,630,409	27,425,629	3,915,017	32,971,055	25,226,143
Accounts receivable	6,452,066	6,579	16,543	6,475,488	6,897,373
Accrued interest and dividends	1,762,724	171,908	695,792	2,630,424	46,073
Interfund receivables	6,540,962	494,530	2,807,169	9,842,661	8,029,497
Due from other governments	10,400,835	-0-	-0-	10,400,835	8,425,182
Inventory	3,493,013	-0-	-0-	3,493,013	3,914,437
Notes receivable	-0-	6,252,070	-0-	6,252,070	5,864,904
Deferred charges	462,420	-0-	19,056	481,476	487,473
Land	-0-	-0-	27,862,417	27,862,417	18,570,609
Buildings	-0-	-0-	200,987,273	200,987,273	189,831,491
Furniture, equipment	-0-	-0-	78,752,138	78,752,138	73,348,187
Construction in progress	-0-	-0-	44,985,375	44,985,375	51,340,131
Total Assets	$ 54,857,390	$ 39,093,904	$ 384,317,821	$ 478,269,115	$ 436,259,810
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accruals	$ 10,704,120	$ 222,120	$ 217,105	$ 11,143,345	$ 7,993,458
Matured interest payable	-0-	-0-	1,109,642	1,109,642	1,582,437
Interfund payables	8,163,593	454,726	424,342	9,042,661	8,029,497
Due to other governments	100,000	-0-	-0-	100,000	100,000
Bonds payable	-0-	-0-	29,067,064	29,067,064	30,754,000
Accrued compensated absences	4,411,793	-0-	-0-	4,411,793	4,278,786
Other liabilities	1,745,683	2,266,700	-0-	4,012,383	3,369,528
Deferred revenue	4,353,877	58,739	-0-	4,412,616	3,802,808
Total Liabilities	29,479,066	3,002,285	30,818,153	63,299,504	59,910,426
Fund balances:					
Reserved:					
Encumbrances and contracts	5,175,415	-0-	-0-	5,175,415	962,609
Balances forward	3,595,038	-0-	-0-	3,595,038	3,102,720
Other	9,150,672	33,439,549	353,499,668	396,089,889	359,600,913
Unreserved	7,457,199	2,652,070	-0-	10,109,269	12,683,142
Total Fund Balances	25,378,324	36,091,619	353,499,668	414,969,611	376,349,384
Total Liabilities and Fund Balances	$ 54,857,390	$ 39,093,904	$ 384,317,821	$ 478,269,115	$ 436,259,810

State of Nevada
Combining Balance Sheet
All University System Current Funds
June 30, 1985

Exhibit I-2

	Unrestricted				Total All Funds	
	General	Auxiliary Enterprises	Total	Restricted	1985	1984
ASSETS						
Cash and pooled investments	$ 15,452,909	$ 2,876,349	$ 18,329,258	$ 5,786,203	$ 24,115,461	$ 24,054,084
Investments (at cost)	-0-	-0-	-0-	1,638,489	1,638,489	739,125
Accounts receivable	2,587,128	308,215	2,895,343	3,557,023	6,452,366	5,298,547
Accrued interest and dividends	1,143,271	197,841	1,341,112	421,612	1,762,724	-0-
Interfund receivables	4,075,405	728,692	4,804,097	1,736,065	6,540,362	5,370,140
Due from other governments	5,539,105	51,872	5,590,977	4,889,658	10,480,635	8,425,182
Inventory	2,790,100	694,913	3,493,013	-0-	3,493,013	3,914,437
Deferred charges	443,445	-0-	443,445	18,975	462,420	487,473
Total Assets	$ 32,039,363	$ 4,857,882	$ 36,897,245	$ 17,568,145	$ 54,857,390	$ 48,288,988
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 8,471,127	$ 596,670	$ 9,067,797	$ 1,636,923	$ 10,704,120	$ 6,612,861
Interfund payables	1,816,752	625,381	2,442,133	5,721,460	8,163,593	6,962,047
Due to other governments	100,000	-0-	100,000	-0-	100,000	106,000
Accrued compensated absences	3,469,457	51,872	3,541,329	870,464	4,411,793	4,278,706
Other liabilities	1,745,683	-0-	1,745,683	-0-	1,745,683	1,304,636
Deferred revenue	3,513,692	223,826	3,737,518	616,359	4,353,877	3,802,808
Total Liabilities	19,116,711	1,497,149	20,633,860	8,845,206	29,479,066	23,061,658
Fund balances:						
Reserved:						
Encumbrances and contracts	4,934,840	-0-	4,934,840	341,375	5,276,215	962,609
Balances forward	3,595,830	-0-	3,595,830	-0-	3,595,830	3,102,720
Other	350,987	18,201	377,188	8,773,564	9,150,672	10,626,356
Unreserved	4,114,667	3,342,532	7,457,199	-0-	7,457,199	10,535,445
Total Fund Balances	12,992,652	3,360,733	16,263,385	9,114,939	25,378,324	25,227,130
Total Liabilities and Fund Balances	$ 32,039,363	$ 4,857,882	$ 36,897,245	$ 17,568,145	$ 54,857,390	$ 48,288,988

State of Nevada
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All University System Current Funds
For the Fiscal Year Ended June 30, 1985

Exhibit I-3

	Unrestricted	Restricted	Total All Funds 1985	Total All Funds 1984
Revenues:				
Tuition and fees	$ 22,151,835	$ -0-	$ 22,151,835	$ 23,224,836
State appropations	82,210,446	-0-	82,210,446	75,343,372
State funding for compensated absences	142,456	9,237	151,693	130,135
Federal appropriations	74,580	-0-	74,580	25,420
Federal grants and contracts	3,549,098	23,576,359	27,125,457	26,494,345
State grants and contracts	434,450	2,905,297	3,339,747	2,093,711
Local grants and contracts	75,190	1,499,685	1,574,875	392,603
Private gifts, grants and contracts	4,222,470	5,388,425	9,610,895	8,429,766
Endowment income	117,226	1,453,950	1,571,176	1,729,998
Sales and services of educational departments	8,210,848	584,791	8,795,639	7,071,590
Sales and services of auxiliary enterprises	13,832,867	-0-	13,832,067	12,930,361
Other sources	3,903,586	2,329,810	6,233,396	4,966,683
Total Revenues	138,932,252	37,747,554	176,679,806	162,832,820
Expenditures and Mandatory Transfers:				
Educational and General:				
Instruction	50,458,914	4,548,905	55,007,819	49,238,656
Research	6,854,670	13,536,365	20,391,035	17,843,338
Public service	4,096,303	9,996,459	14,092,762	13,648,027
Academic support	16,285,300	978,774	17,264,082	16,021,803
Institutional support	17,725,857	1,661,033	19,386,890	18,070,990
Student services	13,103,122	4,100,685	17,203,807	13,628,454
Operation and maintenance of plant	15,990,977	59,982	16,050,959	14,677,699
Scholarships and fellowships	1,129,593	2,917,644	4,047,237	3,001,060
Total Educational and General Expenditures	125,652,744	37,879,847	163,532,591	146,130,027
Auxiliary Enterprises:				
Expenditures for food, housing and other auxiliary services	12,989,374	-0-	12,989,374	11,668,744
Mandatory transfers for principal and interest	603,471	-0-	603,471	350,782
	13,592,845	-0-	13,592,845	12,019,526
Total Expenditures and Mandatory Transfers	139,245,589	37,879,847	177,125,436	158,149,553
Other Transfers and Additions (Deductions):				
Voluntary transfers, net	707,209	26,098	733,307	378,336
State appropriations refunded	(117,958)	(18,605)	(136,563)	(53,634)
Total Other Transfers and Additions (Deductions)	589,331	7,493	596,824	324,702
Net Increase (Decrease)	275,994	(124,880)	151,194	5,007,569
Beginning fund balances	15,987,391	9,239,739	25,227,130	20,219,161
Fund Balances - June 30	$ 16,263,385	$ 9,114,939	$ 25,378,324	$ 25,227,130

State of Nevada
Combining Balance Sheet
All University System Fiduciary Funds
June 30, 1985

Exhibit I-4

	Student Loans	Endowment	Agency	Total All Funds 1985	Total All Funds 1984
ASSETS					
Cash and pooled investments	$ 587,032	$ 2,265,654	$ 1,970,502	$ 4,743,188	$ 7,322,443
Investments (at cost)	-0-	27,342,029	83,600	27,425,629	21,846,049
Accounts receivable	201	6,378	-0-	6,579	578,727
Accrued interest and dividends	35,236	1,676	134,996	171,908	-0-
Notes receivable	6,252,070	-0-	-0-	6,252,070	5,864,984
Interfund receivables	184,345	3,713	386,472	494,530	461,301
Total Assets	$ 6,978,884	$ 29,619,450	$ 2,495,570	$ 39,093,904	$ 36,073,504
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accruals	$ 5,197	$ 3,782	$ 213,141	$ 222,120	$ 161,494
Deferred revenue	-0-	58,739	-0-	58,739	-0-
Interfund payables	50,245	388,752	15,729	454,726	270,910
Other liabilities	-0-	-0-	2,266,700	2,266,700	2,064,892
Total Liabilities	55,442	451,273	2,495,570	3,002,285	2,497,296
Fund balances:					
Reserved	5,307,760	28,131,789	-0-	33,439,549	31,428,511
Unreserved	1,615,682	1,036,388	-0-	2,652,070	2,147,697
Total Fund Balances	6,923,442	29,168,177	-0-	36,091,619	33,576,208
Total Liabilities and Fund Balances	$ 6,978,884	$ 29,619,450	$ 2,495,570	$ 39,093,904	$ 36,073,504

State of Nevada
Combining Statement of Changes in Fund Balances
All University System Fiduciary Funds
For the Fiscal Year Ended June 30, 1985

Exhibit I-5

	Student Loan	Endowment	Total All Funds 1985	Total All Funds 1984
Revenues and Other Additions:				
State appropriations, restricted	$ 25,000	$ -0-	$ 25,000	$ 17,337
Federal grants and contracts, restricted	161,059	-0-	161,059	241,227
Private gifts, grants, contracts, restricted	-0-	1,447,972	1,447,972	545,306
Investment income, unrestricted	9,195	12,997	22,192	5,784
Interest	92,505	-0-	92,505	84,198
Realized gain on investments	-0-	685,359	685,359	-0-
Other additions	160,451	-0-	160,451	154,740
Total Revenue and Other Additions	448,210	2,146,328	2,594,538	1,048,592
Expenditures and Other Deductions:				
Loan administration	35,963	-0-	35,963	43,257
Loan cancellations, bad debt expense	20,473	-0-	20,473	265,691
Other deductions	115,267	-0-	115,267	60,861
Total Expenditures and Other Deductions	171,703	-0-	171,703	369,809
Transfers Among Funds, Additions (Deductions):				
Principal and interest (mandatory)	8,041	-0-	8,041	-0-
Net transfers (voluntary)	14,366	70,169	84,535	114,985
Total Transfers	22,407	70,169	92,576	114,985
Net Increase (Decrease)	298,914	2,216,497	2,515,411	794,568
Beginning fund balances	6,624,528	26,951,680	33,576,208	32,781,640
Fund Balances - June 30	$ 6,923,442	$ 29,168,177	$ 36,091,619	$ 33,576,208

State of Nevada
Combining Statement of Changes in Fund Balances
All University System Plant Funds
For the Fiscal Year Ended June 30, 1985

Exhibit I-6

	Plant	Retirement of Indebtedness	Investment in Plant	Total All Funds 1985	Total All Funds 1984
Revenues and Other Additions:					
State appropriations, restricted	$ 14,750,000	$ -0-	$ -0-	$ 14,750,000	$ 7,172,059
Federal grants and contracts, restricted	142,756	-0-	-0-	142,756	142,756
Investment income, unrestricted	1,455,927	-0-	-0-	1,455,927	1,503,538
Charges for plant facilities	-0-	-0-	22,383,090	22,383,090	22,419,857
Student fees	3,291,830	-0-	-0-	3,291,830	3,413,411
Retirement of debt	-0-	452,222	3,855,143	4,307,365	1,174,500
Gain on extinguishment of debt	-0-	-0-	1,067,020	1,067,020	1,493,224
Other additions	221,870	-0-	18,764	240,634	848,412
Total Revenue and Other Additions	19,862,383	452,222	27,324,017	47,638,622	38,167,757
Expenditures and Other Deductions:					
Expended for plant facilities	1,644,024	-0-	-0-	1,644,024	13,285,265
Retirement of debt	-0-	3,855,143	-0-	3,855,143	1,174,500
Interest	-0-	2,270,798	-0-	2,270,798	2,530,646
Disposal of plant assets	-0-	-0-	2,841,641	2,841,641	1,483,102
Other deductions	678,984	157,746	14,172	850,902	1,012,922
Total Expenditures and Other Deductions	2,323,008	6,283,687	2,855,813	11,462,508	19,486,435
Transfers Among Funds, Additions (Deductions):					
Principal and interest (mandatory)	(3,037,139)	4,172,569	(540,000)	595,430	350,782
Net transfers (voluntary)	(330,201)	1,419,267	(1,906,988)	(817,922)	(485,499)
Total Transfers	(3,367,340)	5,591,836	(2,446,988)	(222,492)	(134,717)
Net Increase (Decrease)	14,172,035	(239,629)	22,021,216	35,953,622	18,546,605
Beginning fund balances	7,011,173	4,564,586	305,970,287	317,546,046	298,999,441
Fund Balances - June 30	$ 21,183,208	$ 4,324,957	$ 327,991,503	$ 353,499,668	317,546,046

General Fixed Assets

State of Nevada
Statement of General Fixed Assets - By Sources
June 30, 1985

Exhibit J-1

	Total
General Fixed Assets:	
Land	$ 25,403,822
Buildings	112,892,784
Improvements other than buildings	8,683,960
Equipment	35,976,212
Construction in progress	39,041,505
Total General Fixed Assets	$ 221,998,283
Investments in General Fixed Assets from:	
General obligation bonds	$ 26,409,896
Federal grants	17,947,792
General Fund revenues	155,896,697
Special revenue fund revenues	21,353,029
Gifts	390,869
Total Investment in General Fixed Assets	$ 221,998,283

State of Nevada
Statement of General Fixed Assets -
By Function and Activity
June 30, 1985

Exhibit J-2

Function	Land	Buildings	Improvements Other Than Buildings	Equipment	Total
General government	$ 4,132,714	$ 23,936,212	$ 566,290	$ 2,675,648	$ 31,310,856
Education and support services	287,129	-0-	-0-	646,999	934,128
Health and social services	5,094,744	33,118,488	1,383,210	7,852,803	47,448,745
Law, justice and public safety	429,625	46,474,980	2,528,650	8,484,589	57,917,244
Recreation and resource development	15,344,079	2,628,914	4,206,410	8,505,981	30,677,384
Transportation	116,031	6,742,199	-0-	5,851,964	12,710,185
Other	-0-	-0-	-0-	1,958,236	1,958,236
Total General Fixed Assets Allocated to Function	$ 25,403,822	$ 112,892,784	$ 8,683,960	$ 35,976,212	182,956,778
Construction in progress					39,041,505
Total General Fixed Assets					$ 221,998,283

Statement of Changes in General Fixed Assets -
By Function
For the Fiscal Year Ended June 30, 1985

Exhibit J-3

Function	General Fixed Assets June 30, 1984	Additions	Deductions	General Fixed Assets June 30, 1985
General government	$ 31,243,489	$ 70,630	$ (3,263)	$ 31,310,856
Education and support services	877,430	66,778	(10,080)	934,128
Health and social services	45,807,847	1,674,701	(33,803)	47,448,745
Law, justice and public safety	55,665,306	2,318,023	(66,085)	57,917,244
Recreation and resource development	29,431,962	1,280,704	(35,282)	30,677,384
Transportation	12,007,480	782,058	(79,353)	12,710,185
Other	1,755,088	212,772	(9,624)	1,958,236
Construction in progress	36,283,968	2,757,537	-0-	39,041,505
Total General Fixed Assets	$ 213,072,570	$ 9,163,203	$ (237,490)	$ 221,998,283

General Long-Term Obligations

General Long-Term Obligations

State of Nevada
Statement of Changes in General Long-Term Obligations
For the Fiscal Year Ended June 30, 1985

Exhibit K-1

	Balance July 1, 1984	Adjustments	Obligations Incurred	Obligations Retired	Debt Service Fund Operations	Balance June 30, 1985
General Obligation Bonds:						
Amount available in Debt Service Fund	$ 781,529	$ 287,325	$ -0-	$ -0-	$ (575,806)	$ 493,048
Amount to be provided for retirement of long-term obligations	174,898,471	(287,325)	51,395,000	42,655,000	575,806	183,926,952
Total General Obligation Bonds	175,680,000	-0-	51,395,000	42,655,000	-0-	184,420,000
Special Obligation Bonds:						
Amount available in Debt Service Fund	1,588,126	-0-	-0-	-0-	(118,081)	1,470,125
Amount to be provided for retirement of long-term obligations	13,411,874	-0-	-0-	5,000,000	118,481	8,521,875
Total Special Obligation Bonds	15,000,000	-0-	-0-	5,000,000	-0-	10,000,000
Amounts to be Provided for Retirement of Other Long-Term Obligations:						
Capital leases	570,000	283,000	697,000	343,000	-0-	1,215,000
Compensated absences	10,688,000	-0-	14,130,983	10,688,000	-0-	14,130,983
Total Other Obligations	11,258,000	283,000	14,827,983	11,031,000	-0-	15,345,983
Total Available and to be Provided	$201,946,000	$ 283,000	$ 66,222,983	$ 58,686,000	$ -0-	$209,765,983
General Obligation Bonds Outstanding:						
Subject to constitutional debt limit	$ 45,935,000	$ -0-	$ 42,720,000	$ 39,765,000	$ -0-	$ 48,890,000
Exempt from constitutional debt limit	129,745,000	-0-	8,675,000	2,890,000	-0-	135,530,000
Total General Obligation Bonds Outstanding	175,680,000	-0-	51,395,000	42,655,000	-0-	184,420,000
Special Obligation Bonds Outstanding	15,000,000	-0-	-0-	5,000,000	-0-	10,000,000
Capital Lease Obligations Outstanding	570,000	283,000	697,000	343,000	-0-	1,215,000
Compensated Absences Obligations Outstanding	10,688,000	-0-	14,130,983	10,688,000	-0-	14,130,983
Total General Long-Term Obligations Outstanding	$201,946,000	$ 283,000	$ 66,222,983	$ 58,686,000	$ -0-	$209,765,983

State of Nevada
Schedule of General Long-Term Obligations
June 30, 1985

Exhibit K-2

GENERAL OBLIGATION BONDS	Interest Rate Percentage	Final Maturity Date	Authorized	Issued	Retired	Outstanding
Subject to Constitutional Debt Limit:						
Series 6/1/74 - Improvement Refunding	5.50-5.75	1989	$ 2,940,000	$ 2,940,000	$ 1,615,000	$ 1,325,000
Series 11/1/83B - Various Purpose	7.25-9.00	1993	5,100,000	5,100,000	335,000	4,845,000
Series 1/1/85 - University System Projects Refunding	5.00-9.20	2000	42,720,000	42,720,000	-0-	42,720,000
Subtotal			50,840,000	50,840,000	1,950,000	48,890,000
Exempt from Constitutional Debt Limit:						
Series 6/1/74 - Park Land Acquisition Refunding	5.50-5.70	1987	1,830,000	1,830,000	1,255,000	575,000
Series 5/15/76 - Park Land Acquisition Refunding	4.40-4.90	1988	1,585,000	1,585,000	1,060,000	525,000
Series 6/1/77 - Capitol Renovation	4.50-5.00	1996	6,000,000	6,000,000	700,000	5,300,000
Series 10/1/77 - Park and Recreation	4.50-6.00	1994	5,000,000	5,000,000	700,000	4,300,000
Series 11/1/79 - Park and Recreation	6.40-7.00	1994	1,622,000	1,622,000	107,000	1,515,000
Series 12/1/81 - Park and Recreation	9.00-11.00	1991	1,500,000	1,500,000	315,000	1,185,000
Series 12/1/81 - Municipal Bond Bank Project Number 1	9.40-11.30	1996	19,000,000	19,000,000	1,245,000	17,755,000
Series 6/1/82A - Municipal Bond Bank Project Number 1A	10.50-12.00	1997	13,000,000	13,000,000	1,175,000	11,825,000
Series 6/1/82B - Municipal Bond Bank Project Number 2	11.00-13.00	2002	2,500,000	2,500,000	105,000	2,395,000
Series 8/1/82 - Land Acquisition	9.00-11.00	1992	2,000,000	2,000,000	265,000	1,735,000
Series 12/1/82 - Municipal Bond Bank Projects Number 3-8	8.50-10.50	2003	17,022,000	17,022,000	332,000	16,690,000
Series 11/1/83A - Reservoir	8.00-10.00	2003	6,000,000	6,000,000	100,000	5,900,000
Series 11/1/83 - Municipal Bond Bank Projects Number 9-12	8.00-10.00	2003	26,500,000	26,500,000	450,000	26,050,000
Series 4/1/84 - Municipal Bond Bank Project Number 13	9.20-11.20	2003	31,105,000	31,105,000	-0-	31,105,000
Series 9/1/84 - Municipal Bond Bank Projects Number 14-15	9.00-11.00	2005	4,000,000	4,000,000	-0-	4,000,000
Series 3/1/85 - Municipal Bond Bank Projects Number 16-17	9.00-11.00	2005	4,675,000	4,675,000	-0-	4,675,000
Subtotal			143,339,000	143,339,000	7,809,000	135,530,000
Total General Obligation Bonds			194,179,000	194,179,000	9,759,000	184,420,000
SPECIAL OBLIGATION BONDS						
Exempt from Constitutional Debt Limit:						
Series 4/1/82 - Highway Improvement Revenue (Motor Vehicle Fuel Tax)	8.00-9.25	1987	25,000,000	25,000,000	15,000,000	10,000,000
Total Bonds			$219,179,000	$219,179,000	$ 24,759,000	194,420,000
CAPITAL LEASE OBLIGATIONS						1,215,000
COMPENSATED ABSENCES OBLIGATIONS						14,130,983
Total General Long-Term Obligations						$209,765,983

Statistical Tables

State of Nevada
General Governmental Expenditures by Function
Last Seven Fiscal Years
(Expressed in Thousands)

Table I

	Fiscal Year Ended June 30						
	1979	1980	1981	1982	1983	1984	1985
General Government	$ 46,225	$ 73,851	$ 56,215	$ 50,983	$ 40,108	$ 44,035	$ 55,066
Education and support	133,133	219,871	209,334	223,098	247,483	235,827	252,337
Health and social service	116,946	138,763	152,867	170,619	180,309	182,778	181,618
Law, justice, and public safety	24,620	27,376	30,850	38,966	56,045	60,000	83,776
Regulation of business	10,717	14,826	16,825	19,503	22,869	25,670	29,658
Recreation and resource development	32,767	40,805	40,964	43,577	51,666	52,822	52,916
Transportation	118,695	159,010	165,942	145,444	193,805	160,698	189,027
Debt service	2,596	2,579	2,290	1,095	10,027	22,672	28,791
Total Expenditures	$ 485,699	$ 673,881	$ 674,487	$ 708,805	$ 809,532	$ 784,502	$ 873,189

Includes General, Special Revenue and Debt Service Funds

Source: Exhibits B-2, C-2 and D-2

General Revenues by Source
Last Seven Fiscal Years
(Expressed in Thousands)

Table II

	Fiscal Year Ended June 30						
	1979	1980	1981	1982	1983	1984	1985
Sales taxes	$ 116,459	$ 121,962	$ 134,002	$ 136,574	$ 130,411	$ 143,770	$ 159,216
Gaming taxes	114,548	127,160	156,186	176,040	203,094	194,914	213,681
Other taxes	72,827	68,917	51,061	73,169	79,537	115,272	129,288
Federal	167,924	223,426	230,194	203,558	234,325	228,641	269,459
Charges for services and sales	32,884	40,806	35,104	41,683	42,026	36,459	35,826
Interest income	13,336	25,266	26,455	24,478	19,726	21,954	33,608
Licenses, fees and permits	36,941	41,573	39,843	56,824	43,712	52,890	54,774
Other	15,988	9,662	9,802	13,813	16,409	11,843	11,619
Total Revenues	$ 570,907	$ 657,372	$ 683,527	$ 726,059	$ 769,240	$ 805,743	$ 907,471

Includes General, Special Revenue and Debt Service Funds

Source: Exhibits B-2, C-2 and D-2

State of Nevada
State Collected
Gaming Taxes and Sales Taxes
Last Ten Fiscal Years
(Expressed in Thousands)

Table III

Fiscal Year Ended June 30	Gaming		Sales			
	Gross Taxable Gaming Revenues	Total State Gaming Taxes	Gross Taxable Sales	Gross Sales Tax Revenues	State General Fund Sales Taxes	Sales Taxes Collected for Local Government
1976	$ 1,187,664	$ 91,178	$ -	$ 112,982	$ 65,394	$ 47,588
1977	1,380,565	102,426	-	132,586	76,096	56,490
1978	1,671,056	121,711	-	163,248	93,766	69,482
1979	1,978,759	149,834	5,880,524	202,729	116,583	86,146
1980	2,273,255	169,687	6,148,525	214,248	123,130	91,118
1981	2,463,185	179,618	6,785,155	235,839	133,966	101,873
1982	2,598,672	200,487	6,853,609	383,653	136,611	247,042
1983	2,682,818	229,228	6,535,960	370,439	130,411	240,028
1984	2,991,183	221,060	7,187,388	415,716	143,770	271,946
1985	3,228,406	243,838	7,968,086	463,171	159,152	304,019

Sources: Nevada Gaming Control Board
Department of Taxation

Constitutional Debt Limit
June 30, 1985

Table IV

	1% Assessed Valuation	Bonds Payable Subject to Limit	Unused Debt Limit
FISCAL YEAR:			
1976	$ 35,433,550	$ 8,695,000	$ 26,738,550
1977	39,895,748	6,940,000	32,955,748
1978	47,832,825	5,175,000	42,657,825
1979	56,762,747	4,135,000	52,627,747
1980	68,947,535	3,070,000	65,877,535
1981	91,509,585	2,785,000	88,724,585
1982	102,708,904	42,420,000	60,288,904
1983	111,071,235	42,055,000	69,016,235
1984	125,832,162	45,935,000	79,897,162
1985	137,858,225	48,890,000	88,968,225

Computation of Debt Subject to Constitutional Limit:

Total All General Obligation Bonds, June 30, 1985	$ 457,915,068
Less:	
Bonds for the Development of Natural Resources	(21,035,000)
Municipal Bond Bank Bonds	(114,495,000)
Colorado River Bonds	(261,565,068)
Clark Co. Sewer Improvement Bonds	(11,930,000)
Total Debt Subject to Constitutional Limit	$ 48,890,000

State of Nevada
Debt Service Requirements to Maturity
General Obligation Bonds
June 30, 1985

Fiscal Year	Total All General Obligation Bonds			Serviced by General Fund Appropriations — Various General Obligation Bonds			Serviced by Special Revenue Fund — Municipal Bond Bank Bonds Project Numbers 1-17		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
1986	$ 5,322,194	$ 27,438,888	$ 32,761,082	$ 1,935,000	$ 1,802,265	$ 3,737,265	$ 2,380,000	$ 11,364,706	$ 13,744,706
1987	7,363,164	26,846,344	34,209,508	2,060,000	1,673,779	3,733,779	2,705,000	11,029,983	13,734,983
1988	8,953,160	26,206,347	35,159,507	2,210,000	1,537,859	3,747,859	3,120,000	10,717,518	13,837,518
1989	11,264,846	25,460,143	36,724,989	2,360,000	1,391,269	3,751,269	4,305,000	10,358,283	14,663,283
1990	12,355,981	24,548,238	36,904,219	2,265,000	1,241,909	3,506,909	4,860,000	9,875,731	14,735,731
1991	13,672,815	23,555,895	37,228,710	2,395,000	1,087,000	3,482,000	5,380,000	9,341,173	14,721,173
1992	15,170,979	22,453,184	37,624,163	2,560,000	916,005	3,476,005	5,960,000	8,747,108	14,707,108
1993	16,370,918	21,233,145	37,604,063	2,510,000	739,325	3,249,325	6,590,000	8,087,163	14,677,163
1994	17,678,990	19,949,823	37,628,813	2,370,000	575,156	2,945,156	7,300,000	7,382,948	14,682,948
1995	18,831,567	18,602,204	36,633,771	1,445,000	456,250	1,901,250	8,100,000	6,611,968	14,711,968
1996	18,772,557	17,222,624	35,995,181	800,000	388,875	1,188,875	8,960,000	5,793,411	14,753,411
1997	20,298,628	15,726,490	36,817,118	830,000	336,313	1,166,313	9,920,000	4,883,710	14,803,710
1998	16,711,086	14,259,533	30,971,419	365,000	292,950	657,950	6,245,000	4,036,855	10,281,855
1999	17,516,435	13,000,361	30,516,796	400,000	258,528	658,528	6,400,000	3,437,480	9,837,480
2000	18,769,381	11,683,361	30,452,742	440,000	220,725	660,725	6,965,000	2,835,165	9,800,165
2001	20,220,837	10,267,226	30,488,063	485,000	178,494	663,494	7,660,000	2,191,315	9,851,315
2002	15,585,913	8,954,631	24,540,544	535,000	131,319	666,319	7,155,000	1,483,355	8,638,355
2003	15,549,731	7,887,509	23,437,240	590,000	79,288	669,288	6,685,000	834,870	7,519,870
2004	12,617,409	6,826,788	19,444,197	650,000	26,000	676,000	3,300,000	214,650	3,514,650
2005	8,549,076	6,246,034	14,795,110	-0-	-0-	-0-	505,000	45,450	550,450
2006	8,079,858	5,835,177	13,915,035	-0-	-0-	-0-	-0-	-0-	-0-
2007	8,439,691	5,438,519	13,878,410	-0-	-0-	-0-	-0-	-0-	-0-
2008	8,829,312	5,083,767	13,913,079	-0-	-0-	-0-	-0-	-0-	-0-
2009	9,233,265	4,682,420	13,915,685	-0-	-0-	-0-	-0-	-0-	-0-
2010	8,151,896	4,299,764	12,451,660	-0-	-0-	-0-	-0-	-0-	-0-
2011	4,875,357	4,043,403	8,918,760	-0-	-0-	-0-	-0-	-0-	-0-
2012	5,033,807	3,884,953	8,918,760	-0-	-0-	-0-	-0-	-0-	-0-
2013	5,197,406	3,721,354	8,918,760	-0-	-0-	-0-	-0-	-0-	-0-
2014	5,366,321	3,552,439	8,918,760	-0-	-0-	-0-	-0-	-0-	-0-
2015	5,540,727	3,378,033	8,918,760	-0-	-0-	-0-	-0-	-0-	-0-
2016	5,720,800	3,197,960	8,918,760	-0-	-0-	-0-	-0-	-0-	-0-
2017	5,906,726	3,012,034	8,918,760	-0-	-0-	-0-	-0-	-0-	-0-
2018	6,098,695	2,820,065	8,918,760	-0-	-0-	-0-	-0-	-0-	-0-
2019	6,296,902	2,621,858	8,918,760	-0-	-0-	-0-	-0-	-0-	-0-
2020	6,501,552	2,417,208	8,918,760	-0-	-0-	-0-	-0-	-0-	-0-
2021	6,712,853	2,205,907	8,918,760	-0-	-0-	-0-	-0-	-0-	-0-
2022	6,931,434	2,001,556	8,932,590	-0-	-0-	-0-	-0-	-0-	-0-
2023	4,522,635	1,762,481	6,285,116	-0-	-0-	-0-	-0-	-0-	-0-
2024	4,286,336	1,615,496	5,901,832	-0-	-0-	-0-	-0-	-0-	-0-
2025	4,425,642	1,476,190	5,901,832	-0-	-0-	-0-	-0-	-0-	-0-
2026	4,569,475	1,332,357	5,901,832	-0-	-0-	-0-	-0-	-0-	-0-
2027	4,717,983	1,183,849	5,901,832	-0-	-0-	-0-	-0-	-0-	-0-
2028	4,871,318	1,030,514	5,901,832	-0-	-0-	-0-	-0-	-0-	-0-
2029	5,029,636	872,196	5,901,832	-0-	-0-	-0-	-0-	-0-	-0-
2030	5,193,099	708,733	5,901,832	-0-	-0-	-0-	-0-	-0-	-0-
2031	5,361,875	539,957	5,901,832	-0-	-0-	-0-	-0-	-0-	-0-
2032	5,536,135	365,697	5,901,832	-0-	-0-	-0-	-0-	-0-	-0-
2033	5,716,065	185,772	5,901,837	-0-	-0-	-0-	-0-	-0-	-0-
Total	$457,915,068	$421,638,427	$879,553,495	$ 27,205,000	$ 13,333,309	$ 40,538,309	$114,495,000	$119,272,842	$233,767,842

Serviced By Slot Machine Tax — University System Projects Refunding Bonds			Serviced By Enterprise Fund — Colorado River Acquisition and Improvement Bonds			Serviced By Clark County, Nevada — Sewer Improvement Bonds		
Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
$ 1,075,000	$ 3,402,065	$ 4,477,065	$ (432,806)	$ 10,268,002	$ 9,835,196	$ 365,000	$ 601,850	$ 966,850
1,645,000	3,329,953	4,974,953	568,164	10,233,279	10,801,443	385,000	579,350	964,350
1,740,000	3,232,515	4,972,515	1,478,160	10,162,805	11,640,965	405,000	555,650	960,650
1,840,000	3,120,515	4,960,515	2,329,846	10,059,476	12,389,322	430,000	530,600	960,600
1,965,000	2,991,940	4,956,940	2,810,981	9,934,608	12,745,589	455,000	504,050	959,050
2,090,000	2,847,925	4,937,925	3,327,815	9,803,797	13,131,612	480,000	476,000	956,000
2,240,000	2,689,805	4,929,805	3,905,979	9,653,185	13,559,164	505,000	447,081	952,081
2,400,000	2,514,525	4,914,525	4,335,918	9,473,613	13,809,531	535,000	418,519	953,519
2,580,000	2,318,925	4,898,925	4,863,990	9,282,444	14,146,434	565,000	390,350	955,350
2,790,000	2,101,335	4,891,335	5,096,567	9,071,426	14,167,993	600,000	361,225	961,225
3,020,000	1,860,105	4,880,105	5,357,557	8,849,883	14,207,440	635,000	330,350	965,350
3,265,000	1,592,870	4,857,870	5,605,628	8,615,872	14,221,500	670,000	297,725	967,725
3,530,000	1,297,155	4,827,155	5,861,886	8,369,348	14,231,234	710,000	263,225	973,225
3,840,000	969,035	4,809,035	6,126,435	8,108,593	14,235,028	750,000	226,725	976,725
4,165,000	606,728	4,771,728	6,404,381	7,832,643	14,237,024	795,000	188,100	983,100
4,535,000	208,610	4,743,610	6,700,837	7,541,582	14,242,419	840,000	147,225	987,225
-0-	-0-	-0-	7,010,913	7,233,645	14,244,558	885,000	106,312	991,312
-0-	-0-	-0-	7,339,731	6,907,988	14,247,719	935,000	65,363	1,000,363
-0-	-0-	-0-	7,682,409	6,563,976	14,246,385	985,000	22,162	1,007,162
-0-	-0-	-0-	8,044,076	6,200,584	14,244,660	-0-	-0-	-0-
-0-	-0-	-0-	8,079,858	5,835,177	13,915,035	-0-	-0-	-0-
-0-	-0-	-0-	8,439,891	5,438,519	13,878,410	-0-	-0-	-0-
-0-	-0-	-0-	8,829,312	5,083,767	13,913,079	-0-	-0-	-0-
-0-	-0-	-0-	9,233,265	4,682,420	13,915,685	-0-	-0-	-0-
-0-	-0-	-0-	8,151,896	4,299,764	12,451,660	-0-	-0-	-0-
-0-	-0-	-0-	4,875,357	4,043,403	8,918,760	-0-	-0-	-0-
-0-	-0-	-0-	5,033,807	3,884,953	8,918,760	-0-	-0-	-0-
-0-	-0-	-0-	5,197,406	3,721,354	8,918,760	-0-	-0-	-0-
-0-	-0-	-0-	5,366,321	3,552,439	8,918,760	-0-	-0-	-0-
-0-	-0-	-0-	5,540,727	3,378,033	8,918,760	-0-	-0-	-0-
-0-	-0-	-0-	5,720,800	3,197,960	8,918,760	-0-	-0-	-0-
-0-	-0-	-0-	5,906,726	3,012,034	8,918,760	-0-	-0-	-0-
-0-	-0-	-0-	6,098,695	2,820,065	8,918,760	-0-	-0-	-0-
-0-	-0-	-0-	6,296,902	2,621,958	8,918,760	-0-	-0-	-0-
-0-	-0-	-0-	6,501,552	2,417,208	8,918,760	-0-	-0-	-0-
-0-	-0-	-0-	6,712,853	2,205,907	8,918,760	-0-	-0-	-0-
-0-	-0-	-0-	6,931,034	2,001,556	8,932,590	-0-	-0-	-0-
-0-	-0-	-0-	4,522,635	1,762,481	6,285,116	-0-	-0-	-0-
-0-	-0-	-0-	4,286,336	1,615,496	5,901,832	-0-	-0-	-0-
-0-	-0-	-0-	4,425,642	1,476,190	5,901,832	-0-	-0-	-0-
-0-	-0-	-0-	4,569,475	1,332,357	5,901,832	-0-	-0-	-0-
-0-	-0-	-0-	4,717,983	1,183,849	5,901,832	-0-	-0-	-0-
-0-	-0-	-0-	4,871,318	1,030,514	5,901,832	-0-	-0-	-0-
-0-	-0-	-0-	5,029,636	872,196	5,901,832	-0-	-0-	-0-
-0-	-0-	-0-	5,193,099	708,733	5,901,832	-0-	-0-	-0-
-0-	-0-	-0-	5,361,875	539,957	5,901,832	-0-	-0-	-0-
-0-	-0-	-0-	5,536,135	365,697	5,901,832	-0-	-0-	-0-
-0-	-0-	-0-	5,716,065	185,772	5,901,837	-0-	-0-	-0-
$ 42,720,000	$ 35,084,006	$ 77,804,006	$261,565,068	$247,436,408	$509,001,476	$ 11,930,000	$ 6,511,862	$ 18,441,862

Note: Principal and interest scheduled when due (modified accrual basis). Debt serviced by enterprise funds is shown on an accrual basis in the preceding financial statements.

State of Nevada
Debt Service Requirements to Maturity
Special Obligation Bonds
June 30, 1985

Table VI

For the Fiscal Year Ending June 30	Highway Improvement Revenue (Motor Vehicle Fuel Tax) Bonds Principal	Interest	Total
1986	$ 5,000,000	$ 912,500	$ 5,912,500
1987	5,000,000	462,500	5,462,500
	$ 10,000,000	$ 1,375,000	$ 11,375,000

Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Expenditures
Last Nine Fiscal Years

Table VII

Fiscal Year Ended June 30	Principal	Interest Fiscal Charges	Total Debt Service	Total General Expenditures (1)	Ratio of Debt Svc. to Gen. Expenditures
1977	$ 2,033,000	$ 626,519	$ 2,659,519	$434,333,000	0.61%
1978	2,098,000	752,309	2,850,309	477,812,000	0.60
1979	1,628,000	967,902	2,595,902	485,699,000	0.53
1980	1,648,000	930,522	2,578,522	673,881,000	0.38
1981	1,375,000	914,755	2,289,755	674,487,000	0.34
1982	968,000	926,888	1,894,888	708,005,000	0.27
1983 (2)	6,493,000	11,445,246	17,938,246	809,591,981	2.22
1984	8,385,000	14,051,729	22,436,729	784,501,667	2.86
1985	9,690,000	18,486,409	28,176,409	873,189,917	3.23

(1) Includes General, Special Revenue and Debt Service Funds

(2) The Nevada Municipal Bond Bank, which lends its bond issuance economies to the state's local governments, started debt service payments in fiscal year 1983.

State of Nevada
Per Capita Income

Table VIII

Calendar Year	United States	California	Nevada	Nevada's Per Capita as % of U.S. Per Capita	Nevada's Per Capita Rank
1960	$ 2,201	$ 2,710	$ 2,793	126.9%	2
1970	3,833	4,423	4,583	117.7	6
1975	5,861	6,580	6,636	113.2	6
1977	6,984	7,862	7,808	111.8	6
1978	7,776	8,786	8,878	114.2	3
1979	8,657	9,859	9,789	113.1	6
1980	9,503	10,920	10,758	113.2	6
1981	10,582	12,081	11,778	111.3	6
1982	11,100	12,616	12,022	108.3	11
1983	11,690	13,277	12,351	105.7	10
1984	12,789	14,487	13,320	104.2	11

Source: Local Area Personal Income 1984, U.S. Department of Commerce

Population

Table IX

Year	Clark County	Washoe County	15 Other Counties	Total State
1970	273,288	121,068	94,382	488,738
1980	463,087	193,623	143,798	800,508
1981	494,466	202,480	154,894	851,840
1982	515,020	208,320	161,858	885,198
1983	535,150	212,870	164,424	912,444
1984	549,730	218,900	168,520	937,150
1985	575,610	226,580	173,425	975,615

Sources: U.S. Department of Commerce, Bureau of Census; estimates for 1981 through 1985 provided by Office of Community Services

State of Nevada
Average Annual Employment
Last Ten Calendar Years
(Estimates in Thousands)

Table X

	1976	1977	1978	1979	1980	1981	1982	1983	1984	3 Qtrs 1985
Total Nevada labor force	305.0	323.0	338.0	358.0	376.0	463.0	485.0	487.0	496.0	505.7
Unemployment	27.0	23.0	15.0	18.0	23.0	33.0	49.0	48.0	39.0	38.0
Unemployment rate	9.0%	7.1%	4.4%	5.1%	6.1%	7.1%	10.1%	9.8%	7.8%	7.5%
Total employment	277.9	299.8	321.9	339.8	352.6	429.9	436.0	438.2	453.7	467.7
Non-agricultural employment	272.0	294.9	316.9	334.8	347.6	424.9	431.0	433.1	448.6	461.8
Agricultural employment	5.9	4.9	5.0	5.0	5.0	5.0	5.0	5.1	5.1	5.9
Persons involved in work stoppages	.1	.2	.1	.2	.4	.1	.0	.8	3.3	0.1
United States average unemployment rate	7.7%	7.0%	6.0%	5.8%	7.1%	7.6%	9.7%	9.6%	7.6%	7.5%

Source: Nevada Department of Employment Security.

Deposits in Financial Institutions
(Expressed in Thousands)

Table XI

	1976	1977	1978	1979	1980	1981	1982	1983	1984
National banks	$ 1,384,198	$ 1,514,985	$ 1,771,225	$ 2,223,769	$ 1,969,849	$ 2,136,525	$ 2,564,662	$ 2,560,482	$ 2,556,537
State savings and loans	N/A	N/A	1,185,306	1,325,241	1,521,685	1,551,316	1,638,778	1,875,391	1,977,565
State banks	758,953	916,130	1,105,706	903,089	1,229,070	1,302,748	1,368,325	1,519,864	1,598,417
Federal savings and loans	N/A	N/A	285,321	314,026	354,026	368,881	372,077	569,458	661,135
Thrift companies	N/A	N/A	22,390	46,790	77,590	91,220	126,746	147,049	151,874
Credit unions	N/A	N/A	37,954	50,396	90,332	67,412	75,644	92,246	121,095
Total Deposits in Financial Institutions	$ 2,143,151	$ 2,431,115	$ 4,407,902	$ 4,863,311	$ 5,242,552	$ 5,518,102	$ 6,146,232	$ 6,764,490	$ 7,066,623

Source: Department of Commerce, Financial Institutions Division